

TENEMENT VALUATION (IRELAND).

RETURN to an Order of the Honourable The House of Commons,
dated 7 March 1882;—*for*,

COPIES "of the INSTRUCTIONS issued by the late Sir RICHARD GRIFFITH in the Year 1853, under the Provisions of the 15th & 16th Vict. c. 63, to the VALUATORS and SURVEYORS acting under him in making the TENEMENT VALUATION of IRELAND:"

"And, of any INSTRUCTIONS given by the COMMISSIONERS administering 'The LAND LAW (IRELAND) ACT, 1881,' to their ASSISTANT COMMISSIONERS with reference to the Valuation of AGRICULTURAL HOLDINGS, and of any INSTRUCTIONS given by the COMMISSIONERS or ASSISTANT COMMISSIONERS to the VALUATORS appointed by them."

(Mr. William Henry Smith.)

*Ordered, by The House of Commons, to be Printed,
4 April 1882.*

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COPIES of the INSTRUCTIONS issued by the late Sir RICHARD GRIFFITH in the Year 1853, under the Provisions of the 15th & 16th Vict. c. 63, to the VALUATORS and SURVEYORS acting under him in making the TENEMENT VALUATION of IRELAND: And, of any INSTRUCTIONS given by the COMMISSIONERS administering "The LAND LAW (IRELAND) ACT, 1881," to their ASSISTANT COMMISSIONERS with reference to the Valuation of AGRICULTURAL HOLDINGS, and of any INSTRUCTIONS given by the COMMISSIONERS or ASSISTANT COMMISSIONERS to the VALUATORS appointed by them.

INSTRUCTIONS to the VALUATORS and SURVEYORS appointed under the 15th & 16th Vict. c. 63, for the Uniform Valuation of LANDS and TENEMENTS in IRELAND.

General Valuation Office, 2 Fitzwilliam-place, Dublin.

Sir,

30 July 1853.

THE 8th section of the Valuation Act, 15 & 16 Vict. cap. 63, directs that "It shall be lawful for the Lord Lieutenant to give such orders, instructions, and directions, for the conduct of the Commissioner, the Valuator, and Surveyors respectively, and for such clerks and other persons, in the discharge of their several duties under this Act, as to such Lord Lieutenant shall from time to time seem fitting and expedient for the due execution of this Act."

I have therefore to request that you will be good enough to submit to the Lord Lieutenant the accompanying book of Instructions, which I have prepared for the guidance of the several persons employed in connection with the general valuation of Ireland, with a view to obtain his Excellency's approval of the system therein laid down.

I have, &c.
(signed) *Richard Griffith*,
Commissioner of Valuation.

Thomas A. Larcom, Esq.,
Under Secretary, Dublin Castle.

Dublin Castle, 4 August 1853.

Sir,

IN compliance with the request contained in your letter of the 30th ultimo, I am directed by the Lord Lieutenant to convey his Excellency's approval of the instructions prepared by you for the guidance of the several persons employed in connection with the General Valuation of Ireland, in pursuance of the Act 15 & 16 Vict. cap. 63, sec. 8, a copy of which instructions accompanied your letter above referred to.

Richard Griffith, Esq.,
Commissioner of Valuation.

I am, &c.
(signed) *Thomas A. Larcom*.

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GENERAL VALUATION OF IRELAND.

INSTRUCTIONS to VALUATORS and SURVEYORS appointed under the Act 15 & 16 Vict. c. 63.

INTENTION of the LEGISLATURE.

1. THE intention of the Legislature in passing the General Valuation Act was, that a valuation of the lands of Ireland should be made on a uniform principle and scale of prices for agricultural produce, so as to insure that the relative value of the lands within any county, though ascertained at different periods, and also that the relative value of the lands of different and distant counties, though ascertained at different and distant periods, should be the same.

2. To effect this object, the scale of prices of agricultural produce contained in the 11th section of the Act, quoted below, is given as the standard according to which the uniform Tenement Valuation of the lands of Ireland shall be made, and all valuations must be made as if the standard prices were the prices of the several kinds of produce at the time the valuation is undertaken.

EXTRACTS from Act 15 & 16 Vict.

Section XI.

3. IN every valuation hereafter to be made, or to be carried on or completed, under the provisions of this Act, the Commissioner of Valuation shall cause every tenement, or rateable hereditament hereinafter specified to be separately valued, and such valuation, in regard to the land, shall be made upon an estimate of the net annual value thereof, with reference to the average prices of the several articles of agricultural produce hereinafter specified; all peculiar local circumstances, in each case, being taken into consideration, and all rates, taxes, and public charges, if any (except tithe rent-charge), being paid by the tenant (that is to say):—

Per barrel.		Wheat, at the general average price of <i>seven shillings and sixpence</i> per hundred weight of one hundred and twelve pounds.
s. d.	18 9	
	8 6	Oats, at the general average price of <i>four shillings and tenpence</i> per hundred weight of one hundred and twelve pounds.
	11 -	Barley, at the general average price of <i>five shillings and sixpence</i> per hundred weight of one hundred and twelve pounds.
Per stone.	6 2	Flax, at the general average price of <i>forty-nine shillings</i> per hundred weight of one hundred and twelve pounds.
Per cwt. of 112 lbs. nett.	39 1	Butter, at the general average price of <i>sixty-five shillings and fourpence</i> per hundred weight of one hundred and twelve pounds.
Price for 112 lbs. weight.*	23 8	Beef, at the general average price of <i>thirty-five shillings and sixpence</i> per hundred weight of one hundred and twelve pounds.
	27 4	Mutton, at the general average price of <i>forty-one shillings</i> per hundred weight of one hundred and twelve pounds.
	25 7	Pork, at the general average price of <i>thirty-two shillings</i> per hundred weight of one hundred and twelve pounds.

And such valuation, in regard to houses and buildings, shall be made upon an estimate of the net annual value thereof; that is to say, the rent for which, one year with another, the same might, in its actual state, be reasonably expected to let from year to year, the probable

* The current market prices usually quoted are understood to relate to the meat alone; butcher's profits consist in the value of the offal.

probable average annual cost of repairs, insurance, and other expenses (if any), necessary to maintain the hereditament in its actual state, and all rates, taxes, and public charges, if any (except the rent-charge), being paid by the tenant.

Section XII.

4. For the purposes of this Act, the following hereditaments shall be deemed to be the rateable hereditaments, viz.:—All lands, buildings, and open mines; all commons and rights of common; and all other profits to be had or received or taken out of any land; and in the case of land or buildings used exclusively for public, scientific, or charitable purposes, as hereinafter specified, half the annual rent derived by the owner or other person interested in the same, so far as the same can or may be ascertained by the said Commissioner of Valuation; and all rights of fishery; all canals, navigations, and rights of navigation; all railways and tramroads; all rights of way, and other rights or easements over land, and the tolls levied in respect of such rights and easements, and all other tolls; provided always, that no turf bog or turf bank, used for the exclusive purpose of cutting or saving turf, or for making turf mould therefrom for fuel or manure, shall be deemed rateable under this Act, unless a rent or other valuable consideration shall be payable for the same. And provided also, that no mines which have not been open seven years before the passing of this Act, shall be deemed rateable until the term of seven years from the time of opening thereof shall have expired; and no mines hereafter to be opened shall be deemed rateable until seven years after the same shall have been opened; and mines *dead* *vide* reopened, after the same shall have been *dead* *vide* abandoned, shall be deemed an opening of mines within the meaning of this Act.

Section XIII.

5. For the purposes of such valuation, all mills and buildings erected for manufacturing or other purposes, together with the water-power thereof, shall be included in such valuation; provided that the water-power of any mill or manufactory be only valued so far as it may be actually used, and that such valuation shall not extend to or include the value of any machinery contained within such mill or manufactory.

Section XIV.

6. No hereditament or tenement shall be liable to be rated, in respect of any increase in the value thereof, arising from any drainage, reclamation, or embankment from the sea or any lake or river, or any erection of farm, outhouse, or office buildings, or any permanent agricultural improvement, as specified under the provisions of an Act passed in the Session of Parliament held in the tenth and eleventh years of the reign of Her present Majesty, chapter thirty-two, section four, made or executed thereon, within seven years next before the making of such valuation or revision.

Section XV.

7. In making out the lists or tables of valuation hereinafter mentioned, the Commissioner of Valuation shall distinguish all hereditaments and tenements, or portions of the same, of a public nature, or used for charitable purposes, or for the purposes of science, literature, and fine arts, as specified in an Act of the sixth and seventh years of the reign of Her present Majesty, chapter thirty-six; and the value of the same shall be deducted from the gross amount of the valuation of the hereditaments and tenements comprised in each such list or table; and all such hereditaments or tenements, or portions of the same, so distinguished and deducted, shall, for the purposes of this Act, be deemed exempt from all assessment whatsoever, so long as they shall continue to be of a public nature, or used for the purposes aforesaid; and the lists, tables, or valuations, subject to such deduction, shall be deemed to be the lists, tables, or valuations whereby all public or local assessments shall be levied as hereinafter provided; provided always, that half the annual rent derived by the owner, or other person interested in any tenements or hereditaments so exempted, shall be included in such lists or tables, so far as the same can or may be ascertained by the said Commissioner of Valuation.

Section XVI.

8. For the purposes of such valuation, no hereditaments or tenements, or portions of the same, shall be deemed to be of a public nature, or used for such charitable, scientific, or other purposes, as hereinbefore specified, within the meaning of this Act, unless such hereditaments or tenements, or portions of the same respectively, shall be altogether of a public nature, or used exclusively for such charitable, scientific, or other purposes aforesaid; and the valuations or exemptions in such cases shall be subject to such and the like appeals against the same, as are hereinafter provided as to valuations in other cases.

RULES and REGULATIONS, according to which the TENEMENT VALUATION of IRELAND is to be conducted.

INSTRUCTIONS relative to the DUTIES in connection with the Use of FIELD MAPS and BOOKS.

9. The Act 15 & 16 Vict. directs that every rateable tenement or hereditament shall be separately valued. To carry out this enactment, a separate number and description is required for each tenement, together with the names of the occupier and immediate lessor, as set forth in the Schedule appended to the Act.

TENEMENTS.

10. A tenement under this Act may be defined as any rateable hereditament that may be holden or possessed for any term, tenure, or agreement, not less than from year to year. It is, therefore, obvious that one person may hold several distinct tenements, and, again, that several persons may hold one tenement. The following particulars relating to tenements will be found useful:—

If a property be held part by lease and part at will, each part forms a distinct tenement.

If two or more portions be held under two or more separate leases from one landlord, each of such portions likewise forms a separate tenement.

So also are hereditaments held under different landlords.

In general, distinct receipts on payment of rent indicate distinct tenements.

11. It frequently happens that an hereditament, originally held by one person, has been divided, or left by will, in proportions among his children, or among others, and that one or more of them may have subdivided it. Such divisions and subdivisions are oftentimes exceedingly complex, and should be treated as one tenement, unless the divisions be well and clearly defined, and are of a simple character.

12. When a servant, steward, gardener, herdsman, or labourer, occupies premises under his master, as appertaining to his place, for the time being, such premises are to be considered as in the occupation of his master.

FIELD MAP.

13. The principle of distinguishing tenements being clearly understood, the surveyor or valuator who may be employed should mark on his field map, as directed in paragraph 15, &c., every tenement in the townland under consideration; and to each tenement he shall affix such numbers or letters of reference as may be necessary (par. 22).

14. Great care should be taken in marking the boundaries of tenements, as the correctness of the area of each will be dependent on the accuracy of the boundaries as laid down. The tenement boundaries will usually be found to coincide with the principal field fences shown on the Ordnance plan; but in many cases, owing to recent alterations, the engraved lines will not correspond with the tenement boundary. Under such circumstances, the new boundary may, in most cases, be accurately laid down from intersections from known points, or by the production of lines from objects represented on the Ordnance plan; but, in cases of difficulty, they must be laid down from actual measurements.

15. Tenements of an acre in area and upwards should have their boundaries marked on the Ordnance plan; those less than an acre cannot easily be shown distinctly, and should therefore be added to the lots respectively which they happen to adjoin, or of which they form a portion sub-lot.

16. When several small tenements adjoin each other, and form an area sufficient to bear a distinct number, they may be included within one boundary, and receive a number; but the positions of the several portions should be marked by italic reference letters, and an enlarged sketch given on the margin of the field or house book.

17. The sub-divisions of a tenement for valuation or other purposes, are called quality or sub-lots.

18. Quarries, gardens, orchards, &c. (par. 43.), which form portions of tenements, should bear italic letters to mark their position, or when sufficiently large, should be made into sub-lots; those not already marked should be laid down on the map, and those which have ceased to exist should be crested out. These observations apply also to houses.

19. It should in all cases be ascertained, with respect to roads and rivers, whether or not the centres be the boundaries of the farms which they adjoin.

Where the areas of rivers or lakes, or portions of them, are returned on the Ordnance plan separately from the content of the townland, such portions as are comprised within the limits of a tenement are to be given as sub-lots.

20. It will be necessary to write the name on the portion of any townland contained on any Ordnance sheet on which such name shall not have been engraved.

FIELD BOOK.

21. The valuator or surveyor is to enter in the Field Book a description of every tenement in the townland under consideration; also the name or names of the occupier and lessor, together with reference numbers and letters to the Ordnance sheet on which it has been shown. It is necessary to bear in mind that the Field Book should be made out with the utmost precision; the notes should be clear and adequate; the reference letters and numbers should correspond with those on the map; each page should be headed with the name of the county, barony, and parish; under the name of the townland should be the number of the Ordnance sheet or sheets in which it is contained; and when there are two or more, that on which the townland name commences should have precedence. The particulars which it will be necessary to observe are arranged under the following headings, which correspond respectively with those in the Field Book:—

NUMBERS AND LETTERS OF REFERENCE.

22. When a townland is held by two or more proprietors, the respective tenements of each proprietor should be numbered consecutively; but when the same person occupies land under different landlords in the same townland, a note of reference should be made in the Field Book, stating such to be the case.

23. All the tenements held by the same person from the same landlord should be numbered consecutively, and a note should be made in the Field Book specifying those held under different tenures.

24. In some districts it frequently occurs that a townland is let in several distinct farms, with a tract of mountain or pasture attached, which is grazed in common; such portion should be marked as a separate tenement, and the farms which are held separately should be numbered first, then the lot which is held conjointly.

25. A tenement, whether held by an individual or in partnership, is frequently made up of detached portions; in such cases the several parts or portions are to be numbered consecutively, as 5, 6, 7, &c.; and in entering them into the Field Book, they must be placed before any cottager's portion which may be comprised within their respective boundaries; the cottagers' portions, however, should be distinguished in every instance by prefixing the number of the lot respectively to which they belong. (*Form of Field Book, page 64.*)

26. When cottagers' houses and gardens are included within the limits of a farm, the farmer's house and offices should have the *italic* letter *a* prefixed to the number of the lot in which it is situated; the cottagers' 5, *c.*, &c.; when they occur in a detached portion of a farm, they are to be distinguished within each detached portion, as if such were a distinct farm, the first house in each being distinguished by prefixing the *italic* letter *a*.

27. Where more than one original quality lot, or where portions of such are comprised in a tenement, they should be distinguished separately on a plan and in the Field Book, by affixing the tenement number to each, with the addition of a small index figure, as 1¹, 1², 2¹, 2², &c., entering at the same time the number of the original quality lot shown on the examples appended.

28. Islands which have their area engraved on the Ordnance plan are to be numbered consecutively and independently of the townlands which they happen to adjoin, and should be entered in the field book at the end of the parishes respectively to which they belong.

OCCUPIERS.

29. The Christian and Surname of the occupier should be entered in every instance, and should never be written in a contracted form.

30. Gentlemen of property, learning, or the law, should have Esquire annexed to their names; ladies of the like rank, Mrs. or Miss. Gentlemen in the profession of physic, Doctor, or M.D. Knights, Bachelors, &c., should have their proper titles.

31. It is a frequent occurrence that two or more persons in a townland have the same Christian and surname; in such cases it will be necessary to obtain an agnomen [*as Farmer.*]

32. In every case of *rundale* holding, the names of the several persons who occupy the tenement, and the fraction or proportion of the whole held by each, should be ascertained and entered.

33. When

33. *When a person who holds jointly with others sublets, the portion so let, if it have a defined boundary, should bear a number or letter, and a note stating that its value is to be deducted from that of the proportion of the person from whom it is held; if there be no defined boundary, the note should state what fractional part of the proportion has been sublet.*

34. *When Tenements are let for a single crop or for short periods to a succession of persons, as dairy grazing lands, &c., the immediate lessor should, in such cases, be entered as the occupier; and for any house let in separate apartments or lodgings, the immediate lessor is to be entered as the occupier, with the observation, "in lodgings."*

If an occupier in one townland reside in another, a note should be entered to that effect.

35. *If a farm with farm-house be unoccupied, the immediate lessor is to be entered as the occupier of the land, but the farm-house should be entered on a separate line as "unoccupied."*

LESSOR.

36. *All real estates or freeholds of inheritance should be described "as in fee;" in estates less than freehold, the name of the immediate lessor should be ascertained and returned.*

37. *The tenure of the rector or incumbent of a parish, in the cases of church or glebe lands, should be described as "freehold."*

38. *Companies, corporate bodies, &c., frequently appear as lessors, such as the Drogheda Railway Company, Board of Customs, Provost and Fellows of Trinity College, &c.*

39. *In the case of an estate in Chancery, the name of the reputed proprietor should be entered as the immediate lessor, with the words "in Chancery" annexed.*

40. *The lessors of land upon which buildings for public, religious, or charitable purposes have been erected, or of any other tenements, although included in the class of exemptions, should be ascertained and entered.*

41. *Persons who hold by right of possession, and recognise no landlord, their tenure should be entered as free.*

42. *Townlands recognised as common, and for which there is no mediate lessor, the word "common" should appear in the column headed "immediate lessor."*

DESCRIPTION OF TENEMENT.

43. *The several descriptions of hereditaments referred to in the XII., XIII., XIV., and XV. sections of the Act, or which should have a description in the Field Book, may be enumerated as follows:—*

LAND.	EXEMPTIONS.	BUILDINGS.	
<p>Blanch-greens. Hops and Turbary. Brickfields. Coal and Calm-plate. Mines, as Copper, &c. Fair-greens. Orchards. Ostels. Plantations. Potteries and tileries. Quarries. Railways. Reperwalks. Yards, such as for craie, flags, and timber.</p>	<p>Dwiel grounds; ad- vance ground; dock yards; charitable schools, church, and barrow yards; land attached by deed to charitable schools or institutions.</p>	<p>Anyhow and almshouses; military and waterguard barracks, police stations; houses of worship; dis- pensaries and hos- pitals; literary and scientific so- cieties' buildings; houses of correc- tion; workhouses; charitable schools, schools, and court houses; exchanges; mayor's houses; stalls or market places for which no rent or custom is paid to private individuals; cus- tom houses, excise houses, light houses, offices, stores, and warehouses belonging to the Crown.</p>	<p>Ball courts. Baths. Distilleries, Breweries, &c. Factories and mills. Gasworks. Hotels. Landing quays. Limekilns. Market stalls. Fountains. Shops, &c. Standhouses. Tanneries. Weigh-houses and scales.</p>
<p>Canal and waterworks. Ferries. Inland fisheries as weirs, nets, &c. Coastal fisheries, as oyster beds, &c. Tolls of roads, bridges, fairs, markets in towns, &c. Rents of hereditaments, the valuation of which is exempt from rating.</p>			

44. *Ground used for agricultural purposes merely*, may be described as land; buildings used for residences only, as house and offices. Any other tenements should be more particularly described, as "Brickfield," "Brewery," &c.

45. *Persons receiving Rent in respect of Hereditaments exempt from Rating*.—It is to be observed that rates are payable on the valuation of tenements rateable to the relief of the poor, in part by the landlord, and in part by the tenant, except in the cases of exemptions, in which rates are payable on the rent derived thereout, and by the landlord only; hence under the description of the exemption should be entered half the rent reserved, if any. (Example, page 60.)

INSTRUCTIONS relative to the DUTIES in connection with the VALUATION of TENEMENTS.

46. A tenement frequently consists of one or more of the descriptions enumerated in Section 43, together with land used for agricultural purposes. It is necessary, in conformity with the Act, to ascertain and enter, in such cases, the value of the land separately from that of the buildings, &c. It is, however, to be borne in mind that the total valuation of land and buildings, exclusive of taxes, should not exceed the fair letting value to a solvent tenant.

47. In determining the value of land, the valuator should pay particular attention to its geological and geographical positions, so far as may be necessary to develop the natural and relative powers of the soil.

NATURE OF SOILS.

48. The valuator should carefully examine the land by digging up the surface, as the quality of the soil and subsoil should have considerable influence in determining his judgment of its actual capabilities; for if guided by the appearance of the crops, he may frequently put a high price on bad land, highly manured; this would be unjust, as it is the intrinsic and not the temporary value of the land which is to be ascertained.

49. When the nature or composition of the soil differs considerably in very short distances, it will insure greater accuracy to price such portions separately; therefore deductions should be made of those portions which are better or worse than that which composes the larger part of the lot.

50. The value of soil is dependent, in the first instance, on its composition and the nature of its subsoil.

51. *Subsoil* may be considered the regulator or governor of the powers of the soil, for the nature of its constitution considerably promotes or retards vegetation:—thus, if it be too porous or sandy, the nutriment necessary for plants is washed away; if clayey and impervious, the active soil is cold and late, and produces plants naturally aquatic. To the nature of the subsoil the valuator should direct particular attention.

52. *Soils are compounded of organic and inorganic matter.* The former derived from inferior vegetable or animal substances; the latter from the disintegration and decomposition of rocks.

53. *The proportions in which these materials exist are of considerable importance.* A good soil may contain from six to ten per cent. of organic matter; the remainder should have its greater portion silica; the lesser, alumina, lime, the alkalies, &c. (par. 61.)

54. Soils, however, vary considerably, and in a great measure with relation to the physical aspect of the country:—thus, in mountain districts where the rocks are exposed to atmospheric action, the soil consists chiefly of the disintegrated substance of the rock; whilst the surface of the plain is usually composed of drifted materials foreign to the subjacent rock. In the former case, the soil is characterized by the rock of the locality; in the latter, it does not necessarily participate in its nature.

55. *By reference to the annexed geological map of Ireland* it will be seen that the mountain soils are referable generally to the granite, schistose rocks, and sandstone.

56. The fertility of soil is, to some extent, dependent on the proportions which exist between the component minerals of the rock from which it may have been formed; thus, granite in which felspar is in excess, when disintegrated, usually forms a deep and easily improved soil, whilst that in which it is deficient will be comparatively unproductive. The detritus of mica slate, and the schistose rocks, usually forms moderately friable soils, applicable to tillage and pasture. Soils derived from sandstone are generally poor.

57. The most productive lands in Ireland are situate in the carboniferous limestone plain, which, as shown on the geological map, occupies nearly two-thirds of this country; but,

but, when to the naturally fertile calcareous soils of this great district foreign matters are added, derived from the disintegration of granite and trappean igneous rock, as well as from mica slate, clay slate, and other sedimentary rocks, soils of an unusually fertile character are produced. Thus the proverbially rich soil of the Golden Vale, situate in the limestone district, extending between Limerick and Tipperary, is the result of the intermixture of disintegrated trap derived from the numerous igneous protrusions which are dispersed through that district with the calcareous soil of the valley. The site of these trappean hills is represented on the geological map by a dark red tint.

Lands of superior fertility frequently occur near the contacts of the upper series of the carboniferous limestone and the shales of the millstone grit, or lower coal series; important examples of this kind will be found in the valley of the Rivers Barrow and Nore, extending from Stradbally, in the Queen's County, by Carlow, to Kilkenny, &c.; also, under similar circumstances, along the north-eastern boundary of the millstone grit district of the county of Clare, extending from the sea-coast at Doolin, by Kilfenora, towards Corrofin.

But the soils derived from the disintegration of different portions, even of the carboniferous limestone series itself, though unmingled with foreign matter, differ materially from each other. This arises from differences in the composition of different members of the series which occur in a regular order of superposition.

58. For geological arrangement, the carboniferous limestone of Ireland has been divided into four series, namely:—1st. Beginning from below, the yellow sandstone and carboniferous slate, coloured dull yellow and bluish green on the geological map. 2nd. The lower limestone, coloured light blue. 3rd. The calp series, coloured grayish blue; and 4th. The upper limestone, coloured dark blue.

The soil derived from the yellow sandstone and carboniferous slate series is usually cold and unproductive, excepting where beds of moderately pure limestone are interstratified with the ordinary strata, consisting of sandstone and slate, or shale.*

The lower limestone, when not covered by drift, consisting chiefly of limestone gravel intermixed with clay, usually presents a friable loam suited to the production both of cereal and green crops of all kinds; it likewise produces dairy and feeding pastures for heavy cattle, and superior sheep-walks.

The stratification of the third, or calp series, consists of alternations of dark gray shale and dark gray impure argillaceous limestone. The soil arising from the disintegration of these rocks is usually cold, sour, and unsuited to cereal crops; but in many districts in which the soil is naturally dry, or which have been drained and laid down for pasture, this soil produces naturally superior feeding grasses, particularly the cocksfoot grass.

These pastures are found annually to improve in quality and, in consequence, are rarely broken up; such lands are esteemed to be the best for fattening heavy beasts.

Extensive tracts, consisting chiefly of these valuable pastures, occur in the district which extends westward from the east of the county Dublin, by Trim and Athboy, in the county of Meath, and Castletownshelvin and Mullingar, in the county of Westmeath, to Edgeworthstown, &c., in the county of Longford.

Fertile pasture lands, of similar quality, occur likewise in the calp district of the county of Galway, extending westward from Eyrecourt, by Ballydonnellan, towards Athenry.

The fourth series, or the upper limestone, distinguished by the dark blue colour on the map, also produces admirable sheep pasture, and in some localities, superior feeding grounds for heavy cattle; like the lower limestone, the soil of the upper series, when well tilled, is capable of producing every variety of cereal and green crop.

59. It is of the utmost importance that the valuator should carefully attend to the mineral composition of the soil in each case, and a reference to the Geological Map will frequently assist his judgment in this respect, the relative position of the subjacent rocks having been determined upon sectional and fossiliferous evidence. He should also carefully observe the changes in the quality and fertility of the soil near to the boundaries of different rock formations, and he should expect and look for sudden transitions from cold, sterile, clayey soils, as in the millstone grit districts, into the rich unctuous loams of the adjoining limestone districts, which usually commence close to the line of boundary; and similar rapid changes will be observed, from barrenness to fertility, along the boundaries of our granite, trap, and schistose districts, and likewise on the border of our schistose and limestone districts, the principle being, that every change in the composition of the subjacent rock tends to an alteration, beneficial or otherwise, in the quality of the subsoil, and also of the active soil.

60. As

* In the counties of Waterford, Cork, and Kerry, the schistose beds, belonging to this series, present the cleavage and fault structure of ordinary clay slate, and are sometimes quarried for roofing-slates, while, in the midland and northern counties, the schistose beds, occupying the same geological position, and containing the same fossil organic remains, assume the character of ordinary shale of the coal formation.

60. As it appears from the foregoing that the detritus of rocks enters largely into the composition of soils and other formations, the most trustworthy analysis is supplied, which, compared with those of the crops usually cultivated, will show their relative values and deficiencies:—

61. TABLE OF ANALYSIS.

SUBJECTS.	Earths.				Oxides.		Alkali.		Acids.		Chlorides, &c.			Ashes left by 100 lbs.
	Silica.	Alumina.	Lime.	Magnesia.	Iron.	Manganese.	Potash and Soda.	Phosphoric.	Sulphuric.	Fluoric.	Chlorides.	Carbon of Sodium.	Phosphates.	
† ROCKS.														
Quartz	99	—	—	—	—	—	—	—	—	—	—	—	—	—
Quartz Rock	82	9	—	—	—	—	—	—	—	—	—	—	—	—
Gneiss	75	13	—	—	—	—	—	—	—	—	—	—	—	—
Velupar	84	10	—	—	—	—	—	—	—	—	—	—	—	—
Slates	40	28	—	—	—	—	—	—	—	—	—	—	—	—
Slates	73	13	—	—	—	—	—	—	—	—	—	—	—	—
Green Slate	64	—	—	—	—	—	—	—	—	—	—	—	—	—
Green Stone	52	18	—	—	—	—	—	—	—	—	—	—	—	—
Basalt	52	18	—	—	—	—	—	—	—	—	—	—	—	—
Limestone	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Gypsum	—	—	—	—	—	—	—	—	—	—	—	—	—	—
† MARSHES.														
Peat { Upper or White	11	3	12	—	5	—	6	—	6	—	—	—	—	—
Peat { Lower or Black	44	9	19	—	26	—	5	—	12	—	—	—	—	—
Coal taken	45	44	9	—	1	—	—	—	2	—	—	—	—	—
Farmer's Mire	66	—	9	—	3	—	8	—	3	—	—	—	—	—
Seaweed { Laminaria	—	—	8	—	—	—	17	—	12	—	—	—	—	—
Seaweed { Fucus	4	—	12	—	1	—	24	—	24	—	—	—	—	—
† PLANTS (Cultivated).														
Wheat { Grain	1	—	3	—	—	—	33	—	—	—	—	—	—	—
Wheat { Straw	65	—	7	—	—	—	13	—	—	—	—	—	—	—
Barley { Grain	27	—	9	—	—	—	22	—	—	—	—	—	—	—
Barley { Straw	70	—	19	—	—	—	7	—	—	—	—	—	—	—
Oats { Grain	8	—	6	—	—	—	35	—	—	—	—	—	—	—
Oats { Straw	48	—	8	—	—	—	39	—	—	—	—	—	—	—
Rye { Grain	64	—	9	—	—	—	13	—	—	—	—	—	—	—
Rye { Straw	64	—	9	—	—	—	13	—	—	—	—	—	—	—
Rye { Straw	64	—	9	—	—	—	13	—	—	—	—	—	—	—
Flax { Grain	10	—	14	—	—	—	94	—	—	—	—	—	—	—
Flax { Straw	39	—	23	—	—	—	19	—	—	—	—	—	—	—
Woad { Grain	1	—	6	—	—	—	44	—	—	—	—	—	—	—
Woad { Straw	7	—	30	—	—	—	16	—	—	—	—	—	—	—
Beans { Grain	—	—	5	—	—	—	44	—	—	—	—	—	—	—
Beans { Straw	—	—	30	—	—	—	16	—	—	—	—	—	—	—
Peanut { Grain	—	—	5	—	—	—	44	—	—	—	—	—	—	—
Peanut { Straw	—	—	30	—	—	—	16	—	—	—	—	—	—	—
Clover, Red { Top	—	—	33	—	—	—	50	—	—	—	—	—	—	—
Potatoes { Top	—	—	17	—	—	—	44	—	—	—	—	—	—	—
Potatoes { Root	—	—	14	—	—	—	47	—	—	—	—	—	—	—
Turnips { Top	—	—	25	—	—	—	34	—	—	—	—	—	—	—
Turnips { Root	—	—	9	—	—	—	56	—	—	—	—	—	—	—
Root { Top	—	—	21	—	—	—	32	—	—	—	—	—	—	—
Collards	—	—	—	—	—	—	—	—	—	—	—	—	—	—

* Of Carbonate of Lime, consisting of 61 lime and 39 carbonate acid.

† Sir H. T. De la Beche and others.

‡ Johnston.

[Sir R. Kane.

62. From these tables it will not only be seen what materials rocks, plants, and animals yield for the formation of soil, but the proportions in which they should exist to meet the requirements of the plants cultivated; thus, corn and grasses have silica the predominant ingredient; the various seed or grain require phosphoric acid; lime and alkali are necessary for the production of beans and leguminous plants; whilst turnips, beet, and potatoes, require potash and soda.

63. The soils of low-lying lands, particularly those on the margins of rivers and lakes, usually consist of finely comminuted detrital matter, derived from various rocks; such, frequently, in Ireland, contain much calcareous matter, and are very fertile when well drained and tilled. The rich low-lying lands which border the lower Shannon, &c., are alluvial and highly productive.

64. As it is necessary that the valuator should enter in his field books a short but accurate description of the nature of the soil and subsoil of every tenement which may come under his consideration, and that precisely the same meaning should be applied by all

all the valuers to the same descriptive word, the following classification has been made to render this description as uniform as possible:—

65.—CLASSIFICATION of SOILS with Reference to their Composition.

Argillaceous or Clayey	-	-	-	-	-	The colour of soils, as yellow, blue, brown, or red, is derived from an admixture of different proportions of the oxide or rust of iron.
	-	{	Clayey	-	-	
	-	{	Clayey Loam	-	-	
	-	{	Argillaceous Alluvial	-	-	
Siliceous or Sandy	-	-	{	Sandy	-	
	-	-	{	Gravelly	-	
	-	-	{	Stony or Rocky	-	
Calcareous	-	-	-	{	Limey	
	-	-	-	{	Limestone Gravel	
	-	-	-	{	Miel	
Peat Soil	-	-	-	-	{	Moor
	-	-	-	-	{	Peat

ARGILLACEOUS SOILS.

66. Argillaceous earths, or those in which alumina is abundant, are exemplified by brick clays and pipe clay; all soils in which alumina forms the predominant ingredient should be termed clay.

67. When a soil consists chiefly of blue or yellow tenacious clay upon a retentive subsoil, it is nearly unfit for tillage; while, on an open subsoil, it may easily be improved. Clayey soils, containing a due admixture of sand, lime, and vegetable matter, are well suited to the growth of wheat, and are classed among the most productive soils where the climate is favourable. Soils of this description will, therefore, graduate from cold stiff clay soils to open clay soils, in proportion as the admixture of sand and vegetable matter is more or less abundant, and the subsoil more or less retentive of moisture.

68. Friable soils, of fine tilth, or such as do not form clods if ploughed in wet weather, are called loams.

69. A stiff clay, by a judicious admixture of sand, peat, lime, and stable manure, may become a rich loam after long cultivation; but numerous ploughings, and exposure to winter frosts, &c., are requisite to pulverise the clay, and intermix with it the sand, lime, peat, &c.

70. A strong clayey loam usually contains about one-third part, and sometimes more, of clay; the other ingredients consist of sand or gravel, lime, and vegetable and animal matters, the sand being the predominant ingredient.

71. A friable clayey loam differs from a strong clayey loam by containing less clay and more sand; in this case the clay is more perfectly intermixed with the sand, so as to produce a finer tilth, the soil thereby becoming less retentive of moisture, is more easily cultivated in wet weather. Sandy, or gravelly loams, are those in which sand or gravel predominates so much as to render the soil open and free, and not sufficiently retentive of moisture.

72. Argillaceous alluvial soils.—Alluvial soils are generally situated in flats, on the banks of rivers or lakes, or on the sea shore, and are evidently a deposition from water; they are frequently composed of a fine argillaceous loam; but, as might be expected from such an origin, the subsoils usually consist of different materials, arranged in successive layers of clay, shells, sand, &c.

On the sea shore, and on the margins of lakes, the clay subsoils usually contain much calcareous matter, in the form of broken shells, and sometimes thick beds occur, consisting altogether of white marl.

As the value of the subsoil, as well as the soil itself, will, in a great measure, depend on the proportion of lime it may contain, it will, occasionally, be advisable to ascertain this proportion, which may easily be effected by an analysis.

73. Rich alluvial soils are more productive than any other species when out of the influence of floods; but, as usual, there are great varieties in the nature and value of such soils. We meet with clayey, loamy, sandy, &c.

74. The flat lands, or *foines*, on the banks of rivers, are occasionally open and sandy, but frequently they are composed of the most productive loams.

SILICEOUS SOILS.

75. Sandy soils will give all the gradations from an open sandy loam to pure sand. Such soils vary very much in their colour and value according to the quality of the sand. White shelly sands, which are usually situated near the sea shore, are sometimes very productive, though they contain but a small portion of earthy matter.

76. *Gravelly soils* are those in which coarse sand or gravel predominates. Where there is a sufficient admixture of loam, such soils produce excellent corn crops.

77. *Slaty soils* occur in mountains composed of slate rock, either coarse or fine-grained; in ploughing or digging the shallow soils on the declivities of such mountains, a portion of the substratum of slate gradually intermixes with the soil, which thus becomes slaty.

78. *Rocky soils*.—Soil may be denominated rocky where it is composed of a number of fragments of rock intermixed with mould. Such soils are usually shallow, and the substratum consists of loose broken rock presenting angular fragments.

CALCAREOUS SOILS.

79. *Calcareous, or limestone soils*, are those which contain an unusual quantity of finely pulverised limestone. Such soils are rarely met with, except in districts where the substratum is limestone. The best sheep pastures are of this kind.

80. *Of limestone gravel soils*.—In limestone districts we frequently find calcareous or limestone gravel, and sometimes calcareous sand, forming a predominant ingredient in soils; consequently, when this occurs, the term calcareous, or limestone gravel or sand should be introduced.

81. *Of marly soils* there are two kinds: that which contains clayey, marl, or calcareous matter, combined with clay and white marl, which is evidently a deposition from water, and is only found on the margins of lakes, sluggish rivers, and small bogs. On the banks of the Shannon beds of white marl of this kind occur upwards of 20 feet in thickness. Where either clayey or white marl enters into the composition of soils so as to form an important ingredient, such soils may be denominated "marly."

PEATY SOIL.

82. *Flat moory soils* are distinguished from all the foregoing by containing more or less peaty matter, assuming the appearance of a black or dark friable earth. Upland moory soils, and those on the sides of mountains, usually contain a portion of gravel which has been turned up by the plough or spade.

Moory soils are specifically light in proportion to the quantity of peaty matter they contain.

Where the peat amounts to one-fourth, and the remainder consists of a clayey loam, the soil is usually productive, particularly when the substratum consists of clay or clayey gravel. When the peaty matter amounts to one-half, the soil is less valuable, inasmuch as it will not produce good corn crops unless frequently manured. When the peat amounts to three-fourths of the whole, the soil becomes very light, and the value decreases in proportion to the increase of the quantity of peat in the soil.

83. *Peaty, or boggy soils*, are essentially composed of peat or bog, and, when first brought into cultivation, usually present a fibrous texture, and contain no earthy matter beyond that which is produced by burning the peat. When the bog is shallow, the residuum produced by burning sometimes yields red or yellow ashes, amounting in weight to one-eighth of that of the bog previous to burning; but it rarely happens that the ashes amount to more than one-tenth or one-twelfth of the original weight of the bog. In deep bogs, the ashes produced by burning the surface are usually light and white, and do not amount to more than one-eightieth part of the original weight of the bog. Such white ashes are of little or no value as manure. Peat soils may, therefore, be considered valuable in proportion to their production of red or yellow ashes. (Paz. 61.)

84. Where peat soils yield only a small quantity of white ashes, their value is trifling, unless when they are covered by a heavy coat of leamy earth or clay. This gives a comparative solidity to the soil, and renders it capable of producing corn crops; but frequent manuring will be requisite to insure tolerable crops. For this reason all peat soils should be valued at a low rate, as compared with earthy soils, though these latter do not, perhaps, yield much more abundant crops. But, it is to be borne in mind, that corn grown on a bog is usually specifically lighter, has a thicker husk, and yields less meal than corn grown on earthy soils, and that the quantity of inferior grain produced is much less than might be expected from the bulk of the straw.

85. A classification has been proposed* to show the proportion in which the principal mineral substances have been found to exist in soils, the respective productiveness of which has also been ascertained.

* Von Thüner.

TABLE.

CLASSES.	Clay, per Cent.	Sand or Gravel, per Cent.	Carbonate of Lime, per Cent.	Humus, per Cent.	Value.
1. } 2. } 3. } 4. } 5. } 6. } 7. } 8. } 9. } 10. } 11. } 12. } 13. } 14. } 15. } 16. }	71 61 70 46 14 20 26 56 60 48 68 38 30 98 93 18	10 6 10 30 49 57 56 30 36 50 30 44 65 70 75 80	4½ 4 4 30 19 9 2 12 3 3 3 3 3 3 3 3	11½ 8½ 0½ 4 27 10 4 9 9 2 2 2 2 2 1½ 1½	100 98 96 90 — 78 77 75 70 65 60 59 50 40 30 20

Under the head clay has been included alkalies, chlorides, &c., supposed to be in fair proportions.

The soil in each case is supposed to be uniform in quality and in depth to at least six inches.

86. In describing in the Field Book the different qualities of soils, the following explanatory words may be used on occasion may require:—

Stiff.—Where a soil contains a large proportion, say one-half, or even more, of tenacious clay, it is called stiff. In dry weather this kind of soil cracks and opens, and has a tendency to form into large and hard lumps, particularly if ploughed in wet weather.

Friable.—Where the soil is loose and open, as is generally the case in sandy, gravelly, and moory lands.

Strong.—Where a soil contains a considerable portion of clay, and has some tendency to form into clods or lumps, it may be called strong.

Deep.—Where the soil exceeds 10 inches in depth, the term deep may be applied.

Shallow.—Where the depth of the soil is less than eight inches.

Dry.—Where the soil is friable, and the subsoil porous (if there be no springs), the term dry should be used.

Wet.—Where the soil or subsoil is very tenacious, or where springs are numerous.

Sharp.—Where there is a moderate proportion of gravel or small stones.

Fine or Soft.—Where the soil contains no gravel, but is chiefly composed of very fine sand or soft light earth, without gravel.

Cold.—Where the soil rests on a tenacious clay subsoil, and has a tendency, when in pasture, to produce rushes and other aquatic plants.

Sandy or Gravelly.—Where there is a large proportion of sand or gravel through the soil.

Silty.—Where the silty substratum is much intermixed with the soil.

Worn.—Where the soil has been a long time under cultivation without rest or manure.

Poor.—Where the land is naturally of bad quality.

Hungry.—Where the soil contains a considerable proportion of gravel or coarse sand, resting on a gravelly subsoil; on such land manure does not produce the usual effect.

The colours of soils may also be introduced.

Also, where applicable, the words steep, level, shrubby, rocky, exposed, &c., may be used.

87. The nature of indigenous plants should be observed, as they may sometimes assist to indicate particular circumstances of soil and subsoil.

Thus the grasses require a comparatively large proportion of alumina, and therefore indicate a tendency to clay soil.

Thistle	-	-	-	-	Has been considered to indicate	Strong good soil.
Doekwood and nettle	-	-	-	-		Rich dairy land.
Sheep-sorrell	-	-	-	-		Gravelly soil.
Fetick and yetch	-	-	-	-		Good dry vegetable soil.
Wild thyme	-	-	-	-		Thickness of soil.
Rag-weed	-	-	-	-		Depth of soil.
Mosses or hawkweed	-	-	-	-		Dryness of soil.
The iris, rush, and lady's smock	-	-	-	-		Moisture of soil.
Purple dead nettle and naked horse tail.	-	-	-	-		The subsoil to be retentive.
Great ox-eye	-	-	-	-		Poverty of soil.

CLASSIFICATION OF SOILS with reference to their VALUE.

88. All lands for valuation purposes may be considered as referable to one or other of the classes, Arable and Pasture.

Arable land may be divided into three classes, viz. :—

Arable	{	Prime soils (rich loamy earth).
	{	Medium soils (rather shallow or mixed).
	{	Poor soils, including cultivated moors.

Pastures may be divided into three classes, viz. :—

Pastures	{	Pasturing land.
	{	Dairy land.
	{	Sture pasture.

89. The prices set forth in the 11th section of the Act being the basis on which the relative and uniform valuation of all lands used for agricultural purposes must be founded, it is incumbent on the valuator, in determining the value of any farm tenement, having ascertained, by digging up the surface, the quality and depth of the soil, and nature of the subsoil, to calculate the amount per acre of the annual outlay to which the tenant may be liable. Next, he should calculate the average value of the produce according to the scale of the Act, and from these data deduce the net annual value of the tenement.

90. Tables of produce, &c., formulae for calculations, and an ascertainable scale of prices, supplied in the following sections, are given as auxiliaries, with a view to produce uniformity among the valuers employed; thus, if the valuator find it necessary to test his scale of prices for a certain quality of land, he may select any one or more farms, which, after examination, he may deem characteristic of the average quality of the neighbourhood; the value of these farms should then be calculated accurately, and an average price per acre obtained. By this means he can deduce at once the standard field price for such description of land; and these farms may then serve as points of comparison for the valuation of the remainder of the district.

91. SCALE for ARABLE.

Classes and Descriptions.		Average Price per Acre, Statute.		Observations.
		s.	d.	
Prime soils	1. Very superior arable soil, consisting of friable clayey loam, deep and rich, lying well, evenly bedded on good sound clayey subsoil, having all the properties that constitute a superior soil. Average produce in wheat, 5 barrels per acre	30	-	to 25
	2. Superior arable, strong, deep, and rich, with inferior spots denuded, lying well on good clay subsoil	27	-	to 24
	3. Superior arable, not so deep as the foregoing, or good alluvial soils—surface a little uneven	22	-	to 22
Medium soils	4. Good medium loam, or inferior alluvial land of an even quality	21	-	to 18
	5. Good loam, with inferior spots denuded	17	6	to 15
	6. Medium land, even in quality, rather shallow, steep, and rocky	14	-	to 10
Poor soils	7. Cold soil, rather shallow and stony, lying steep on cold clayey or cold wet sandy subsoil	9	-	to 7
	8. Poor dry worn clayey or sandy soil, on gravelly or stony subsoil	6	6	to 6
	9. Very poor cold worn clayey or poor dry shallow sandy soil, or high steep rocky bad land	4	-	to 1
Cultivated moors or heath	10. Good heavy moor, well drained on good clayey subsoil	12	-	to 10
	11. Medium moory soil, drained and in good condition	9	-	to 6
	12. Poor moory or boggy soil, wet, and unworked with earth	5	6	to 1

92. According

OF ARABLE LAND.

92. According to the system of tillage pursued, the amount of crop raised, at a given expense, may be considerable or otherwise.

93. So, also, according to the suitability of a given crop to the soil and locality, its cultivation may be expensive, or the contrary.

94. In order to judge of the system of cultivation pursued, it should be ascertained whether the rotation be such as will admit of the maintenance of stock sufficient to supply an adequate quantity of manure, and whether the crops cultivated are suited to the quality of the soil; thus, lands in which oats or rye could be profitably grown, under wheat may not repay the cost of culture.

95. The following tables show the average maximum cost, produce, and value of crops in ordinary cultivation, for one statute acre:—

TABLE OF PRODUCE.

	Potatoes.	Mangel Wurzel.		Turnips.	Vetches (Greens).	Cabbage (Kale).	Beans.
		Long Rod or Orange.	Leaves.				
Total produce in tons - - -	7	22	1	20	4	20	net. 20
Price per ton - - - -	s. d. 40 -	s. d. 10 -	s. d. 5 -	s. d. 8 -	s. d. 30 -	s. d. 5 -	s. d. 3 -
Total value of produce per acre -	£. s. 14 -	£. s. 11 5	£. s. 8 -	£. s. 6 -	£. s. 5 -	£. s. 5 -	£. s. 5 -
Total cost of culture per acre -	£. s. 9 10	£. s. 6 13	£. s. 7 -	£. s. 8 5	£. s. 1 18	£. s. 5 10	

	Wheat.		Barley.		Oats.		Rye.		Flax.	Meadow.		Clover.
	Grain.		Grain.		Grain.		Grain.			Hay.		
	Straw.		Straw.		Straw.		Straw.			Adze- grass.		
Total produce per acre -	Bsh. 8	Tons. 2	Bsh. 10	1½	Bsh. 11	1½	Bsh. 10	2	Cwt. 5	Tons. 2½	Tons. 2½	Tons. 5
Price per acre - - -	s. d. 18 9	s. d. 15	s. d. 11	15	s. d. 8 5½	s. d. 17	s. d. 6	s. d. 14	s. d. 45	s. d. 30	s. d. 5	s. d. 30
Total value of produce -	£. s. d. 3 - -	£. s. d. 6 10 -	£. s. d. 6 2 -	£. s. d. 4 8 -	£. s. d. 11 5	£. s. d. 4 7 6	£. s. d. 4 10					
Total cost of culture -	£. s. d. 3 9 -	£. s. d. 3 2 -	£. s. d. 3 11 -	£. s. d. 3 - -	£. s. d. 7 3	£. s. d. 1 9 6	£. s. d. 2 -					

96. From these tables it appears that the cost of sowing turnips, and other broad-leaved plants, averages about 7 £ per acre, whilst that of corn crops is about one-half that sum. It is to be observed that the expense of cultivating bad land is comparatively more than that of cultivating good.

97. In the calculations for testing his scale price the valuator should tabulate, as above, at the prices per ton or barrel, the average produce per acre of the district under consideration. These values he will again tabulate according to the system of agriculture which he finds pursued, so as properly to deduce the established scale price. The following may serve as a formula.

88.—ONE HUNDRED STATUTE ACRES under Five Years' Rotation as follows:—

		Acres, Statute.	Cost of Tillage.	Value of Produce.
			£. s. d.	£. s. d.
1st Year, $\frac{1}{5}$ or 20 acres -	Potatoes - - - -	3	15 10 -	42 - -
	Turnips - - - -	2	6 6 -	12 - -
	Mangel Wurzels - - - -	3	20 5 -	33 15 -
	Turnips - - - -	12	24 - -	26 - -
2nd Year, $\frac{1}{5}$ or 20 acres -	Winter Wheat - - - -	12	41 8 -	168 - -
	Spring Wheat - - - -			
	Barley - - - -	8	24 17 -	22 - -
3rd Year, $\frac{1}{5}$ or 20 acres -	Hay - - - -	4	8 17 -	20 5 -
	Clover - - - -	1	2 - -	4 10 -
	Pasture - - - -	15	41 - -	25 - -
4th Year, $\frac{1}{5}$ or 20 acres -	Pasture - - - -	20		
5th Year, $\frac{1}{5}$ or 20 acres -	Polish Oats - - - -	20	70 15 4	123 - -
	Common Oats - - - -			
		100	324 16 -	325 10 -
After the wear and tear of implements - - - -			10 - -	
" Five per cent. on 100 <i>l.</i> capital - - - -			55 - -	
Deduct Expenses - - - -				359 10 -
Net Annual Value of Produce - - - - £.				321 14 -

89.—SCALE OF PRICES for PASTURE.

Classes and Description.	Acres, Statute.	Average.			Price per Acre.	Observations.	
		Stock in					
		Cattle.	Sheep.	Swine.			
Pasture Land.	1. Very superior fattening land well composed of finely comminuted loam, producing the most excellent quality of grass continually and for fattening heavy cattle and sheep - - - -	10	Two sets of cattle, of 100 each, 1st and 2nd crops to be kept in 1st high.	One set of sheep, 200 for each acre, for three months.	-	35 to 50	This particular description of soil being generally used for "fat-lamb" cattle and sheep, the latter replace the former when required for the market.
	2. Superior dairy pasture or fattening land, with virgin of prime heavy moor, all having a grassy tendency - - - -	15	6, and 3 calves.	-	3	30 to 34	This land is calculated at $2\frac{1}{2}$ shillings of better to each acre.
Dairy Land.	3. Good dairy pasture on clay or sandy soils, or good rocky pasture, each adapted to dairy purposes or fattening sheep - - - -	20	6, and 3 calves.	-	3	25 to 17	This soil is calculated at $2\frac{1}{2}$ shillings of better to each acre.
	4. Tolerable mixed slippy or mossy pastures, or good rocky pasture, adapted to dairy purposes or the rearing of young cattle or sheep - - - -	25	6, and 3 calves.	-	3	16 to 11	This description of soil is calculated at $2\frac{1}{2}$ shillings of better to each acre.

Note.—The price inserted opposite each class of land, according to its respective produce, is what the farmer's field price should be in an ordinary situation, subject to be increased or reduced for particular local circumstances, together with deductions for rates and taxes.

99.—SCALE OF PRICES for PASTURE—continued.

STATE PASTURE.

Classes and Description.	Acrea, Statute.	Stock in	Price per Acre.	Observations.
5. Coarse, sour, rocky pasture on shallow, clayey, or stony soil; or dry, rocky, shrubby pasture, adapted to the rearing of young cattle or store sheep	30		8 6 10 to 5	This description of soil is calculated for the purpose of rearing young cattle or sheep.
6. Inferior, coarse, sour pasture on cold, shallow, clayey, or shallow, stony soil; or dry, rocky, shrubby pasture, chiefly adapted to winterage for young cattle or store sheep	32		6 4	
7. Good mixed green and healthy pasture in the homestead of mountain; or inferior, dry, rocky, shrubby pasture, adapted to the rearing of light, dry cattle or sheep	40		3 -	The description of land that this brace includes ranges from coarse, sour verges; inferior, dry, rocky pastures; and mixed green and healthy pastures, chiefly adapted and generally used for the rearing of young cattle of an inferior description.
8. Mixed green and healthy mountain pasture; or inferior, stony, rocky, or shrubby pasture, adapted to the rearing of young cattle or sheep	45		2 -	
9. Mixed heave healthy pastures, with spots of green mountain; or very inferior, bare, rocky pastures; or steep, shrubby banks near homestead	50		1 1/2 to 2 1/2	
10. Healthy pastures, high and remote, or cut every bag, partly pastureable	-		3 1/2 to 4 1/2	
11. Red bog, or coarse, high, remote mountain tops	-		1 1/2 to 2 1/2	
12. Precipitous cliffs	-		-	

The different quantities included in this brace are calculated at when 1-year old heifers equal to 6 calves for each sub-division.

Or 36 one-year old sheep, in each case, for the pair.

Or 50 one-year old sheep, in each case, for the pair.

Note.—The price inserted opposite each class of lands, according to its respective produce, is what the valuator's bid price should be in an ordinary auction, subject to be increased or reduced for particular local circumstances, together with deductions for rates and taxes.

OF PASTURE LANDS.

Fattening Lands.

100. It has been ascertained with sufficient accuracy that the weight of fat in an ox fit for the butcher, is about one-eighth of that of the lean. In good herbage, also, this proportion has been found very nearly to hold between its fatty matter and the sum of the saccharine and protein compounds. The value of good pasture will, therefore, vary with the quantity of herbage per acre; and this, for the most part, is dependent on the nature and circumstances of the soil: the method of grazing, too, has some influence. The best lands will produce about ten tons of grass per acre in the year, of which one beast will eat from seven to nine stone per day, according to its age and condition. Cattle, under similar circumstances, consume food nearly in proportion to their weight: thus, ten sheep weighing together sixty stone, ought to consume as much as an ox of the same weight; on pasture, however, it is found that six sheep on an acre average are equivalent to one ox.

101. Prime pastures will finish for sale two sets of oxen per Irish acre, between April and September, after which sheep may be put on till the December following. The calculation for each farm must vary according to its peculiar circumstances; the general formula for which may be as follows:

102.* SUPERIOR FINISHING LAND.

Mode of Farming and Description of Stock.	Nett Increase.	Actual Price.	Amount.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
Two sets of cattle to be finished in the season, the lands reserved during the months of January, February, and March.			
A four-year old heifer, weighing about 5 cwt., well wintered, and coming on in good condition, in the first two months of April and May, will increase - - - - -	1 2 -	1 15 6	2 13 3
A heifer in the same condition, in the months of June, July, and August, will increase -	1 2 -	1 15 0	2 13 3
On the same land, 5 sheep to the Irish acre will increase at the rate of 2 lb. per week, for September, October, November, and December - - - - -	1 1 -	2 1 -	2 11 3
Gross produce on one Irish acre, or 1 A. 2 n. 10 p. statute measure - -			7 17 9
EXPENSES.		£. s. d.	
Interest on capital for one beast to the Irish acre, at 5 per cent. for 10 l. - - - - -		- 10 -	
Feed, per Irish acre (a herd will care 150 Irish acres), at 2 s. per acre - - - - -		- 2 -	
Contingencies - - - - -		1 10 -	
Commission on the sale of two beasts and seven sheep, at 2½ per cent. - - - - -		1 6 -	
Extra expenses - - - - -		- 8 -	
Defunct expenses - - - - -		- - -	3 10 -
Nett produce per Irish acre, or 1 A. 2 n. 10 p. statute measure - -			3 18 9

* Cattle in good condition will fatten quicker on this description of land during the early months than under the system of stall-feeding.

OF DAIRY PASTURE.

103. Dairy pastures vary from fattening lands chiefly in the quality of the herbage, which is somewhat more succulent.

104. The average quantity of butter which a good cow will produce in the year may be taken at 3½ firkins, or allowing nine quarts to the pound of butter, the milk will be 1,860 quarts.

105. If the stock be good under similar circumstances, its produce may be considered to vary with the quantity and quality of the herbage. This, however, and the quality and sustainability of the stock, must be carefully discriminated and considered.

106. The

106. The general formula is as follows:

Description of Produce.	Weight.	Actual Price.	Amount.
	Cwt. qrs. lbs.	£. s. d.	£. s. d.
6 cows, at 3½ firkins of butter to each cow, net weight of a firkin, 2 qrs. 11 lbs., amount to—	11 2 19	3 5 4	38 2 —
3 calves, when reared - - - - -	—	—	9 — —
3 pigs, weighing 3 cwt. each, equal - - -	6 0 0	1 12 —	9 12 —
Milk used by the family - - - - -	—	—	2 — —
Gross Annual produce, for 9a. 1a. Irish, or 15 statute acres	- - -	- - -	58 14 —
EXPENSES.			
		£. s. d.	
Dairymaid, support and wages, for 6 cows - - - - -	- - - - -	5 — —	
Cooperage on 10½ firkins, kellers, &c. - - - - -	- - - - -	2 — —	
Cutting and making hay, 3 Irish acres - - - - -	- - - - -	1 10 —	
Contingencies on 6 cows and renewing of stock - - - - -	- - - - -	6 — —	
First cost of pigs, with bran, &c. - - - - -	- - - - -	3 — —	
Craneage and expense of market - - - - -	- - - - -	— 9 —	
Service of bull for 6 cows - - - - -	- - - - -	— 15 —	
Rent of land under tillage - - - - -	- - - - -	3 — —	
Total expenses deducted - - - - -	- - - - -	- - -	24 14 —
Net Annual produce for 9a. 1a. Irish, or 15 English acres	- - -	- - £.	34 — —

OF STORE PASTURE.

107. The value of store pasture is dependent, as in the preceding case, on the amount of stock it can feed. The valuator, in this case, must estimate the number of acres which would be required, on an average, to feed a three years' old heast for the season. This, divided into the number of acres in the tenement, will give the amount of stock, which, calculated at an average rate for their increase or improvement, will give the gross value; but as grazing ground is not fully stocked in all seasons, and as a considerable profit should be allowed to the farmer to remunerate him both for the cost and trouble of herding the cattle, and afterwards of collecting the grazing money, it will be necessary to check such calculation by ascertaining the average price paid in the locality for the particular quality of herbage under consideration; and in all cases where the amount per sum is under 12s. 6d., one-half the amount of the average gross produce should nearly agree with the value affixed; but where the amount per sum exceeds 12s. 6d., two-thirds of the gross produce may be considered as fair.

108. In mountain districts the farmers usually divide pastures into two qualities, called inside and outside grazing. It is advisable that another be added by the valuator—namely, mountain tops, which are grazed only in calm or warm weather; this division may be called the remote. The inside grazing is preserved for milch cattle and winter grass (par. 105), and is usually separated from the outside by some sort of mark or fence. The outside and the remote are both allotted as summer grazing for dry cattle and sheep. Should there be no fence to the homestead grazing, as sometimes is the case, care should be taken to ascertain its range, so that it may be separated as nearly as possible on the map and valued in distinct lots.

109. It will be necessary to inquire from different persons the number of sums which are usually grazed on certain parts of mountains, as well as the price paid for each quality of herbage, and to return such information as may be deemed correct. The herds or occupants of neighbouring mountains are generally well acquainted with what is considered to be a fair stock for the surrounding as well as for their own mountains.

110. In some mountains it is the practice to throw open the whole of the grazing land, and take in grazing cattle, at one price per sum for the entire mountain. Where this happens to be the case, the valuator, as a check, is to add together the result, in money, of the whole of the lots into which he may have divided the mountain, and compare this with the number of sums he may ascertain that the mountain usually grazes, together with the price per sum, and if his more detailed valuation should not nearly correspond with the information received, he should review his calculations, and ascertain the cause, so as to guard against any inaccuracy.

111. The valuator should ascertain, concerning the several descriptions of stock, what are considered to be equivalents in the district under consideration.

In some districts they are as follow:—

One three-years' old beifer is called a "sum" or "collop," for which the equivalents are—

*Three yearlings or
One two years old, with a one-year old;
Four ewes and four lambs;
Five two years' old sheep;
Six hoggets (one-year old sheep).
One horse is considered equivalent to one collop and a-half.*

LAND IN MEDIUM SITUATION.

112. The above classifications, scales of prices, &c., for different kinds of land, have been calculated with reference to the quality of the soil and its productive capabilities, arising from composition, depth, and nature of subsoil, without taking into consideration the extremes of position in which each particular kind may occasionally be found. The value thus considered may be defined as the value of land in a medium or ordinary situation.

113. Land in an ordinary or medium situation should not be distant more than from five to six miles from a principal market town, having a fair road to it, not particularly sheltered or exposed; not very conveniently or very inconveniently circumstanced as to fuel, lime, or other manures; not remarkably level or hilly, the greatest elevation of which shall not exceed 300 feet above the level of the sea.

114. The valuator is, in every instance, to enter in his field book, in the first column for price, the value of land, in accordance with the foregoing scales (par. 91, 98). It, however, will be his duty, when the valuation of the parish or townland under consideration shall have been completed, to enter in the second column for prices the value, with allowance for local circumstances.

LOCAL CIRCUMSTANCES.

115. The local circumstances by which the value of land is affected may be divided into two classes, namely, natural and artificial. To the former may be referred such as aid or retard the natural powers of the soil in bringing the crop to maturity; to the latter, both such as afford or deny facilities to maintain or increase the fertility of the soil, and such as involve the consideration of remuneration for the labours of cultivation. They may be considered under the following heads:—

Local circumstances, { CLIMATE.
MANURE.
MARKET.

OF CLIMATE.

116. The word climate generally includes all the phenomena which affect vegetation. The principal of these are temperature, quantity of atmospheric moisture, elevation, prevailing winds, and aspect. Various combinations of these, and other external causes, are what constitute diversity of climate.

117. The germination of plants and the amount of atmospheric moisture are considerably dependent on temperature; hence the advantage of the locality in which its mean is greatest. Its average in Ireland varies from about 48° (Fahrenheit) in the north to 51° in the south, the corresponding atmospheric moisture being from 4.27 to 4.83 grains to the cubic foot. These are considerably modified by elevation, which produces nearly the same effect as latitude, every 350 feet in height being equivalent to one degree of temperature.

118. The total average amount of rain which falls in Ireland through the year varies from about 40 inches on the west coast to 33 on the east. Of this the proportion for the mountain districts is, of course, considerably greater than that for the lowland. The general effects of elevation on arable lands in this case are, that the soluble and fine parts of the soil are washed out, and ultimately carried down by the streams; such elevated districts are also frequently exposed to high winds, &c.

119. The prevalent winds are from the south and west; but these are considerably modified by the various mountain ranges, and also by the coast line.

120. On lands exposed to westerly winds the crops are frequently injured in the months of August and September. A suitable deduction should, therefore, be made for such lands, although their intrinsic value may be similar to land in a more sheltered situation.

121. To

121. To determine the influence of climate requires considerable care and extensive comparison. Thus the soil, which in an elevated district is worth 10 s. per acre, will be worth 15 s. if placed in an ordinary situation, about 300 feet above the level of the sea, and not particularly sheltered or exposed. The same description of lands, however, in a more favourable situation, say from 50 to 100 feet above the sea, distant from mountains, and having a south-east aspect, may be worth 20 s. per acre.

122. In making deductions from cultivated or tillage lands in mountainous districts, the following table will be found useful, and may be applied in connection with heights in feet usually given on the Ordnance maps.

Altitude in Feet.	Deduction per £.
From 800 to 900 - - -	£. s. d. - 3 -
" 700 to 800 - - -	- 4 -
" 600 to 700 - - -	- 3 -
" 500 to 600 - - -	- 2 -
" 400 to 500 - - -	- 1 -

123. *Arable land in the interior of mountains* may be considered 100 feet worse, in elevation, than on the exterior declivities at the same height. So, also, such as have a northern aspect may be taken at 100 feet in elevation worse than those lying well to the south at the same height.

124. In mountain districts, though the quality of the pastures be nearly the same, the value, owing to local circumstances, will be different in the proportions of about three, two, and one; that is, the homestead pasture will be three, the outer, two, and the remote, one; or, in other words, if the outer mountain pasture be fixed at a certain value, add half to lots of the same quality about the homestead, and take half the outer for the remote or elevated grazing.

125. *A deduction should be made for steepness*, in proportion to the inconvenience the farmer sustains in ploughing, manuring, &c.

126. *Different varieties of soil* occurring in the same field lessens the value of good land, inasmuch as the crops will not ripen on lands of different qualities at the same time: some must be cut earlier, some require more seed, &c. In such situations a suitable reduction should be made.

127. Bad fences and bad roads also should be taken into consideration.

MANURE.

128. To this head are referable such substances as improve the nature of the soil, or restore the elements which have been annually consumed by the crops. The most important of these, in addition to stable manure, &c., produced from towns, consist of limestone, coal, turbarry, seaweed, sea sand, &c.

129. In a limestone country, where the soil usually contains a sufficient proportion of calcareous matter, the value of lime, as a manure, is trifling, when compared to its striking effects in a drained, clayey, or leamy argillaceous soil. It promotes the decomposition of vegetable or animal matter existing in the soil; renders stiff clay friable when drained, and more susceptible of benefit from the atmosphere, by facilitating the absorption of ammonia, carbonic acid gas, &c.; decomposes salts injurious to vegetation, such as sulphate of iron (which it converts into gypsum and oxide of iron); and further, it improves the filtering powers of soils, enabling them at the same time to retain whatever fertilizing matter may be conveyed in a fluid state. In due proportion, therefore, it may be used with advantage either on moory arenaceous or argillaceous soils, hence the vicinity of limestone quarries is to be considered relatively to the value of lime, as a manure, to the lands under consideration: say from 6 d. to 2 s. per pound, to be added according to circumstances.

130. The vicinity of coal mines and turf bogs are likewise an important consideration affecting the value of land, for lime is of little value for agriculture unless there be fuel to burn it; and, in addition, the value of cheap fuel for domestic purposes enhances the value of the land, inasmuch as that the cost of transport will increase the farmer's expenses; or if he employ his own horses in drawing fuel, the time so expended must be deducted from the labour which would otherwise have been expended in the cultivation of the farm. Under such circumstances, the per-centage should vary from 6 d. to 2 s. 6 d. per pound.

131. Sea mae are includes seaweed and sene and containing shells, both of which are very important, particularly the former.

132. Where seaweed of good quality is plentiful, and easy of access, the land within one mile of the strand from which it is drawn, is increased in value 4 s. per pound at the least; and where the soil consists of a strong clay or clayey loam the value of shelly sea sand, when abundant, will amount to 2 s. 6 d. in the pound for the distance of one mile.

133. As the manures on the sea coast form a very important local circumstance affecting the value of land, the following table has been prepared to assist the valuers in making suitable additions in each case.

134. In determining the addition to be made in proportion to vicinity to the strand, the distance is to be measured by the road on which the manure is drawn, and not the direct distance on the map.

135. The localities in which per-centages have been applied, should be defined on the Ordnance sheet by a sort of contour line.

TABLE for Seaweed.

Distance counted in Miles from the Place where the Seaweed is Procured.							
Description of Supply.	MILES.						
	1	1½	2	2½	3	3½	4
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
Rather scarce - - -	2 -	1 6	1 -	-	-	-	-
Middling - - - -	3 -	2 6	2 -	1 6	1 -	-	-
Plentiful - - - -	4 -	3 6	3 -	2 6	2 -	1 6	1 -

136. In using this table the valuator should, in all cases, ascertain the manner in which the seaweed is obtained, whether by being cast on shore or by the aid of boats, and in every instance be is to return the quantity of supply and attendant expenses in procuring it; and if sold, the price per load, and quantity per acre, generally used in the neighbourhood; and also, if the roads from the shore be good or not.

137. Where the strand from which the seaweed is procured belongs to one property, and some of the lands in the vicinity to another, and that the tenants of such property are obliged to purchase the weed or sand from their neighbours, a proportionate deduction from the table should be made, to cover the expense of such purchase.

138. Where the approach to the seaweed or sand is difficult of access, a corresponding allowance should be made, because the difficulty of draft increases with steepness of road. Thus, when the ascent is one foot in 40, the labour of draft for one mile with a given weight is such as would fetch the same weight 1½ miles on a level road. The per-centage price, therefore, which, by the above Table, should be entered on the plan at a distance of 1½ miles from the place for obtaining manure, must be entered at one mile, thus the addition for the full distance will be applied to that calculated to be its equivalent, as shown in the following Table.

139. Table showing the equivalent of level road to one mile of inclined, assuming one ton to be carried at the rate of three statute miles per hour on the level:—

When the inclination is	1 Foot in 40 Feet,			price 1 Mile as if it were	1½ Miles.		
	"	40	"		1½	"	
	"	27	"		1½	"	
	"	20	"		2	"	
	"	16·6	"		2½	"	
	"	13·3	"		2½	"	
	"	11·7	"		2½	"	
	"	10	"		3	"	

140. The per-centage for proximity to towns, as a source of manure, is considered in connection with their influence as affording a convenient market for the sale of potatoes, milk, hay, straw, &c.

MARKET.

141. To this head may be referred the influence of cities, towns, and fairs.

142. Cities and towns, besides their general influence as markets, may be considered to possess also a topical influence, which varies in proportion to their wealth and population.

143. The following is a classification of towns according to their population:—

Class.	Number of Inhabitants.	Examples.
Villages - - - - -	From 250 to 500 -	Ashbourne, Emyvale, &c.
Small Market Towns - - -	" 500 " 1,000 -	Carlingford, Ballybay, &c.
	" 1,000 " 2,000 -	
	" 2,000 " 4,000 -	
Large Market Towns - - -	" 4,000 " 8,000 -	Londonderry, Clonmel, &c.
	" 8,000 " 15,000 -	
	" 15,000 " 18,000 -	
Cities - - - - -	" 18,000 " 75,000 -	Dublin, Cork, &c.
	" 75,000 and upwards.	

144. *Small villages*, consisting of from 250 to 500 inhabitants, do not influence the value of land in the neighbourhood beyond the gardens or fields immediately behind the houses. The increase in such cases above the ordinary value of land will rarely exceed 2 s. in the pound.

145. *Large villages and small towns*, having from 500 to 1,000 inhabitants, usually increase the value of land round the town for a distance of about three miles. For the first half mile this increase will be about 3 s. in the pound, and for the next half mile about two-thirds of that sum.

146. *Market towns*, having from 8,000 to 15,000 inhabitants. The annual value of town parks in the vicinity of such towns will exceed by about 10 s. in the pound the price of similar land in ordinary situations; and such town parks will extend to about a mile in every direction from the town. Beyond this point, to the distance of three miles from the town, the adventitious value of the land will gradually decrease to 6 s. in the pound; and at seven miles the influence of such towns on the value of land may be said to terminate.

147. *Cities and large towns*, having a population of from 18,000 to 75,000. The annual value of town parks will exceed about 14 s. in the pound, the price of similar land in ordinary situations, and this increased value will extend about two miles in every direction from the houses of the town beyond which the adventitious value will gradually decrease for the next mile to about 12 s. in the pound—at termination of four mile to 6 s.—at seven miles to 4 s.—and at nine and a half miles from the town its influence on the value of land may be considered to be at an end.

148. The increase to be made for the vicinity of towns is tabulated as follows:—

Class.	Population.	Distance in Miles.											
		Town lets.	$\frac{1}{2}$	1	2	3	4	5	6	7	8	9	10
9	From 250 to 500 -	-	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
8	" 500 " 1,000 -	-	2 -	1 -	0 -	-	-	-	-	-	-	-	-
7	" 1,000 " 2,000 -	-	3 -	2 -	1 -	0 -	-	-	-	-	-	-	-
6	" 2,000 " 4,000 -	-	4 -	3 -	2 -	1 -	0 -	-	-	-	-	-	-
5	" 4,000 " 8,000 -	-	6 -	5 -	3 -	2 -	1 -	0 -	-	-	-	-	-
4	" 8,000 " 15,000 -	-	-	10 -	8 -	6 -	4 -	3 -	1 -	0 -	-	-	-
3	" 15,000 " 18,000 -	-	-	12 -	10 -	8 -	6 -	4 -	3 -	1 -	0 -	-	-
2	" 18,000 " 75,000 -	-	-	-	14 -	12 -	10 -	8 -	6 -	4 -	3 -	1 -	0 -
1	" 75,000 and upwards	-	-	-	-	22 -	20 -	18 -	15 -	13 -	10 -	8 -	5 -

149. In applying the above table, the population must be used only for a general index, as it is the wealth and commercial influence which principally fixes the class; the valuator, therefore, in determining the per-centage for any town of a given population, must use his judgment, combining the comparative wealth with the population, and raise it one class in the tables, or even more. If there be a large, poor population, he should take a class lower than would be requisite in ordinary cases.

150. Should peculiarities exist which render the table inapplicable, the valuator must use his judgment to meet the peculiar circumstances of the case, at the same time returning a memorandum of the facts. When steep land occurs close to a town, the per-centage price must be applied as directed in par. 139.

151. The consideration of general influence of markets and towns, in order to determine the suitable per-centage, additions, or deductions, is a portion of the valuator's duty which requires comprehensive and careful comparisons: it includes the effects of railways, canals, navigable rivers, and highways; thus, of two districts equally distant from a market, and equal in other respects, that which is intersected by or lies nearer to the best and cheapest mode of communication for sale of produce is the most valuable. This applies to townland compared with townland, parish with parish, barony with barony, and county with county.

152. It is to be observed, in the case of lands which have been permanently reclaimed (by drainage, embanking, &c.) within seven years next prior to the date of valuation, the original value only is to be considered; a note, however, should be appended in the column of the field book for observations, stating the nature and extent of the improvement, the date of completion, and the consequent increased value.

BLEACH-GREENS, &c.

153. Bleach-grounds, fair greens, orchards, osieries, &c., should be valued according to the agricultural value of the land which they occupy; the peculiar circumstances, however, and respective suitability in each case, should be taken into consideration.

PLANTATIONS AND WOODS.

154. Land under plantations and woods is to be valued according to its agricultural value, without reference to the timber. It will, however, generally be found of less value than adjoining lands under tillage or pasture, in proportion to the age and description of timber; in some cases plantations enhance the value of adjoining land, thus, in exposed pasture districts, a well-arranged plantation will be an important consideration, by affording shelter to cattle, sheep, &c. (par. 126). The land, also, under ornamental plantations in connexion with a gentleman's residence, may considerably affect its value; care should, however, be taken not to over-estimate the value of the building in itself, as the plantations and pleasure grounds by which it may be surrounded, form an important consideration in estimating the value as a residence.

155. The condition of trees is worthy of attention, as indicating the nature of the soil, thus:

The oak requires a strong clayey loam, but it should not be wet.

The alder, poplar, and willow, thrive best in wet places.

The birch, pine, and larch, require dry, sandy, rocky, or gravelly thin soil, and grow at a great elevation.

The spruce fir requires a deep, moist soil, in low situation, and will not thrive well on thin sands or exposed soils.

The beech requires a calcareous soil, and does not thrive well in stiff clay.

The ash requires a dry subsoil, and also dislikes stiff clay.

The elm thrives in moist soils, but especially near the banks of rivers.

The soil for sycamore must not be too stiff; it thrives in moist, deep soils.

The horse-chestnut requires deep loam, but not in exposed situation.

156. It would be well, in every instance, to make sub-lots of plantations, as the landlord usually reserves the right of cutting the timber.

157. In some instances, plantations may be a direct inconvenience or injury to the occupying tenant. In such cases an observation of the circumstances should be made, also a corresponding deduction should be made for the valuation of the farm so affected.

BOGS AND TURBARY.

158. Bogs which are used for grazing should be valued as pasture (par. 99). It frequently happens, that portions of pasturable bogs are used for cutting turf; in such cases, if the turf be not sold, but used merely as fuel by those privileged to cut it, no price is to be set on it beyond its pasturable value; the vicinity of turf banks being one of the local circumstances to be considered as tending to increase the value of the neighbouring arable land (par. 139).

159. *Bogs,*

159. *Bogs, where the turf or turbarry is sold*, should be valued by a process similar to that for arable or pasture land, viz., the gross produce is to be carefully estimated, and the expenses of cutting, saving, and sale, &c., deducted, in order to ascertain the net annual value.

160. *Bogs, swamps, or morasses*, included within the limits of a farm, should be made into sub-lots, if of sufficient extent.

161. It frequently occurs that a landlord reserves to himself the sole right of cutting turf on pasturable bog, although the occupier of an adjoining tenement rents the right of grazing it; consequently, where the cuttings are mixed up with the portion used as pasture, it is very difficult to assign distinct limits to each, so as to form them into separate lots. In such cases, the names of both parties are to be returned for the entire lot, entering the valuation of the pasture to one, and that of the turbarry (*if cut for sale*) to the other.

162. *When a bog or district of mountains is grazed free*, and in common by the surrounding tenantry, such bog or district should be entered as in the occupation of the landlord, unless the proportions of stock of each person can be ascertained.

MINES, QUARRIES, POTTERIES, &c.

163. In mines, quarries, &c., the expenses of working, proceeds of sales, &c., should be ascertained from three or four yearly returns.

164. *Mines which have not been worked during seven years previous to the time of valuation*, are not to be rated. In entering their value, therefore, the date when the works commenced should be carefully stated.

TOLLS.

165. The rent paid for tolls of roads, fairs, &c. should be ascertained, and, also, the several circumstances of the tolls. If no rent be paid, the value must be estimated from the best local information.

FISHERIES.

166. In estimating the value of a fishery, the following form, for one year's proceeds of a salmon fishery, may be found useful, as the principles according to which the estimated value is to be deduced:—

	Nett Weight.	
	<i>No. s. d.</i>	<i>£. s. d.</i>
1852. February, March, and April - - -	180 at 1 1	9 15 -
" May - - - - -	280 at - 9	10 10 -
" June - - - - -	450 at - 6	11 8 -
" July - - - - -	930 at - 4	15 16 8
	<i>£. s. d.</i>	47 6 8
Four fishermen, at 1s. per day, for 138 days - -	27 12 -	
Boat, seine, ropes, &c. - - - - -	5 - -	
Pay to clerk to watch and weigh fish - - -	4 - -	
		26 12 -
Nett proceeds - - - - -	<i>£.</i>	10 14 8

167. *Fisheries and Ferries* are frequently situated in rivers divided by a county, barony, parish, or townland boundary. In such cases it will be necessary to state if the whole fishery or ferry be considered in the locality to belong especially to either of the districts, or what proportion of the rights or royalty should be assigned to each.

RAILWAYS, CANALS, &c.

168. "The rateable hereditament" in the case of railways is the land which is to be valued in its existing state as part of a railway, &c., at the rent it would fetch under the conditions stated in the Act. The profits are not directly rateable themselves, but they enter most materially into the question of the amount of the rate upon the land by affecting the rent which it would fetch, or which a tenant would give for the railway, &c., not simply as land, but as a railway, &c., with its peculiar adaptation to the production of profit; and that rent must be ascertained by reference to the uses of it (with engines, carriages, &c., the trading stock), in the same way as the rent of a farm would be calculated by reference to uses of it, with cattle, crops, &c. (likewise trading stock). In

neither cases would the rent be calculated on the dry possession of the land, without reference to the power of using it; and in both cases the profits are derived not only from the stock, but from the land so used and occupied.

169. It will be necessary, therefore, to ascertain the gross receipts for a year or two, taken at each station along the line; also the amount of receipts arising from the intermediate traffic between the several stations. From the total amount of such receipts the following deductions are to be made, viz. :—

Interest on capital.
Tenants' profits.
Depreciation of stock.
Working expenses.
Value of stations.

It is to be observed that the valuation of railway station-houses, &c., should be returned separately.

WASTE.

170. The value of ground under houses, yards, streets, and small gardens, is included in the value of the several tenements in towns (as stated in pars. 229 and 230); so also in the country, the values of the roads, haggards, or stack-yards, &c., are included in that of the several tenements (as stated in par. 151). The area of ground occupied by these roads, &c., should be entered as a deduction at the foot of the lot in which they happen to occur.

171. *When a farm is intersected by more roads than are necessary to its wants, the surplus quantity may be considered as waste, which in some instances will be found to deteriorate the value of the land; also land under barren cliffs, beaches, &c., along the sea-shore, and small loughs, where they occur, should be deducted as waste.*

OF THE VALUATION OF BUILDINGS.

HOUSES in the COUNTRY.

172. By a system analogous to that pursued in ascertaining the value of land, the value of buildings may also be worked out; the one being based on the scale of agricultural prices, and modified by local circumstances; the other on an estimate of the intrinsic or absolute value modified by the circumstances which govern house lettings.

173. The absolute value of a building is equivalent to a fair percentage on the amount of money expended in its construction, and it varies directly in proportion to the solidity of structure, combined with age, state of repair, and capacity, as shown in the following classifications.

CLASSIFICATION OF BUILDINGS.

174. Of Buildings, two classes are distinguished, viz. :

Buildings used as - - - - - { HOUSES.
OFFICES.

175. *House* comprehends all buildings used permanently as dwellings; and all public buildings, such as houses of worship, court-houses, &c.

176. *Office* includes all factories, mills, stores, stables, &c., &c.

177. In addition to the distinction of tenements already noticed (par. 10), it may here be observed, that houses and offices, together with land, frequently constitute but one tenement; all out-buildings, barns, stables, warehouses, yards, &c., belonging to, or contiguous to any house, and occupied therewith by one and the same person or persons, or by his or their servants, as one entire concern, are to be considered parts of the same tenement; these parts, however, should be accounted for separately in the house-book, such as herd's, steward's house, farm-house, porter's lodges, or gate-houses.

178. When a portion of a farm-house has been given up by a farmer to his father or mother, and no rent is paid for it to the farmer; or where a father or mother in giving up a farm to their son retains a portion of the house for his or her dwelling-house during his or her lifetime, such occupation does not form a distinct tenement.

179. In *country flour mills*, the mill and kiln, together with the house occupied by the miller and kiln man, where there are such, are to be considered as one tenement.

180. CLASSIFICATION of BUILDINGS, with Reference to their Solidity.

Buildings -	Slated -	House or office (1st class)	Built with stone or brick and lime mortar.
		Basements to ditto (4th) -	
		House or office (2nd) -	
	Thatched -	House or office (3rd) -	Stone walls with mud mortar. Dry stone walls pointed. Good mud walls.
		Offices (5th) - - -	Dry stone walls.

181. The above table comprises four classes of houses and five of offices, of each of which there may be three conditions, viz., new, medium, and old, which may also be classified and subdivided, as follows:—

CLASSIFICATION of BUILDINGS, with Reference to AGE and REPAIR.

Quality.	Description.	
New -	A. +	Built or ornamented with cut stone, or of superior solidity and finish.
	A.	Very substantial building, and finished without cut stone ornament.
	A. —	Ordinary building and finish, or either of the above, when built twenty years.
MEDIUM -	B. +	Not new, but in sound order and good repair.
	B.	Slightly decayed, but in good repair.
	B. —	Deteriorated by age, and not in perfect repair.
Old -	C. +	Old, but in repair.
	C.	Old, out of repair.
	C. —	Old, dilapidated, scarcely habitable.

182. The remaining circumstance to be considered is capacity or cubical content, from which, in connection with the foregoing classifications, tables have been made for computing the value of all buildings used either as houses or offices (Page 66.)

183. It has been ascertained that houses of one storey in height are more valuable, that is, they let at a higher rate in proportion to their cubical contents, than houses of two stories; and that houses of more than two stories diminish in value, as ascertained by their cubical contents, in proportion to their height.

184. To meet this difficulty the tables have been calculated on a portion of a house containing 10 square feet, and it has been so arranged that the proportionate price given for a measure containing 10 square feet, and 10 feet in height, is greater than a measure of 10 square feet, and 20 feet in height, or for 10 square feet, and 30 or 40 feet in height. For example, in an ordinary new dwelling-house, the price given by the table for a measure containing 10 square feet, and 10 feet in height, is 7½ d.; for 10 square feet of a similar house, 20 feet in height, the price is 1 s. 0½ d.; for the same area, and 30 feet in height, the price is 1 s. 4½ d.; and for 10 square feet, and 40 feet in height, the price is 1 s. 6½ d.

OF THE MEASUREMENT OF BUILDINGS.

185. In order to determine the value of any house, the valuator is, in the first instance, to ascertain by measurement, the number of measures which it contains, each consisting of 10 square feet on the plan in each portion of the building. He is also to measure the height, and afterwards, having examined the building with care, he is to enter in his book, the quality letter, which, according to the tables, determines the price at which each measure containing 10 square feet is to be calculated.

186. In lettering houses, care should be taken to do so strictly, according to their age or quality; but as it will frequently happen, from some peculiarity in the building under consideration, that it may be necessary to make an addition or deduction on account of unusual finish, or want of finish, &c., &c., such addition or deduction is to be made by adding or deducting a per-centage of one or more shillings in the pound to meet the peculiarity, taking care to enter in the Field Book the cause of such addition or deduction. This system is preferable to that adopted by some persons of lettering higher or lower, as the case may seem to require.

187. The valuator is to enter in his book at the same time with the quality letter, the sum which, in his opinion, the building under consideration would let for by the year, in an ordinary situation.

188. Where a doubt exists on the mind of the valuator as to the value of a house, it will be necessary that he should examine the interior of such house.

189. In measuring buildings the external dimensions are to be taken—length, breadth, and height. The height is to be measured from the level of the lower floor to the eaves;

144. n 4 in

in cases where attic stories have been formed in the roof, half the height between the eave and the ceiling of the upper story is to be included in the height of the house.

190. *Basement stories or cellars*, both as dwellings and offices, are to be measured separately from the rest of the house.

191. *The field notes of houses and offices* should never be intermingled, but a proper order should, in every case, be observed. The main house or dwelling should be measured and accounted for first, then its several returns, afterwards the offices.

192. *Buildings which are of an extensive or complicated nature* should have a sketch of the ground-plan on the margin of the house-book, with reference numbers from the plan to the several entries which are required to make up the total value of the building.—(Example, page 63.)

193. Where townland boundaries run through a tenement, great care should be taken to measure in each townland the portion which stands in that townland only; but buildings intersected by a municipal borough boundary are to be considered as altogether within the borough boundary.

MODIFYING CIRCUMSTANCES.

194. The chief circumstances which modify the tabular value are as follow:—

Tabular value altered by	-	-	-	<div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;">Deficiencies.</div><div style="display: inline-block; vertical-align: middle;">Unsuitableness.</div><div style="display: inline-block; vertical-align: middle;">Locality.</div><div style="display: inline-block; vertical-align: middle;">Unusual Solidity.</div> </div>
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195. *Deficiencies*.—In large public buildings, churches, chapels, &c., due allowance should be made for deficiency in internal divisions and finish, namely, ten, twenty, or thirty per cent.; about one-fourth in general will be found sufficient.

196. It occasionally happens that walls of farm-houses exceed eight or even twelve feet in height, but that the houses are without lofts. In such cases they should not be computed at more than eight feet high, except in the cases of grain stores, barns, and factories, &c.; the full height is, however, to be registered in each case.

197. This applies also to foundries where the buildings contain no floors.

198. Offices, such as cow-houses, turf-houses, &c., are frequently more or less open, supplied with or deficient in doors, windows, &c.; in all such cases there should be an addition or deduction of one-fourth, one-third, or one-half, as circumstances may require.

199. *Unsuitableness*.—Houses are sometimes found too large for the farms with which they are connected, or of a structure superior to the class of farms and the locality in which they are placed; in each case a proportionate deduction must be made.

200. Sometimes there is an unusual number of offices; sometimes the number requisite is deficient.

201. It should be borne in mind that all buildings are to be valued at the sum or rent they would reasonably let for by the year, in the situation in which they are placed; and if buildings belonging to bleach-grounds, or other manufactories, have been originally erected in injudicious situations, or if, owing to the decline of business for which they were erected, they have been abandoned, and become useless, such buildings should be considered an incumbrance rather than a benefit to the land, and, consequently, a nominal value only should be placed on them.

202. The tabular amount for large country houses occupied by gentlemen, usually exceeds the sum at which they could be let for under all the circumstances in which they are placed, and the discrepancy in each case will be found to increase in proportion to the age of the building.

203. To remedy this defect, the following Table has been constructed for proportionally reducing the tabular values of such houses to their fair relative value:—

Houses amounting to £. 10, and not exceeding £. 25 per annum, no reduction.			
"	35	"	40 reduce - s. 0 d. per £.
"	40	"	50 " 1 s. - d. "
"	50	"	60 " 1 s. 0 d. "
"	60	"	70 " 2 s. - d. "
"	70	"	80 " 2 s. 6 d. "
"	80	"	90 " 3 s. - d. "
"	90	"	100 " 3 s. 0 d. "
"	100	"	110 " 4 s. - d. "
"	110	"	120 " 4 s. 6 d. "
"	120	"	140 " 5 s. - d. "
"	140	"	160 " 5 s. 0 d. "
"	160	"	200 " 6 s. - d. "
"	200	"	300 " 7 s. - d. "
"	300, and upwards	-	" 8 s. - d. "

204. Where

204. Where new fronts or other additions have been made to gentlemen's houses, care should be taken to ascertain whether any portion of the original house has become useless or comparatively of little value, in consequence of the erection of the new building; that is to say, windows may have been built up, certain rooms may have necessarily become passages to the new buildings, &c. In all such cases a considerable deduction should be made from the prices given by the tables for such portions of the house, say one-fourth, one-third, one-half, as each case may require.

205. *Locality* includes aspect, elevation, exposure to winds, means of access, abundance or scarcity of water, town influence, &c., each of which must be carefully considered on the ground.

206. It is to be observed that in determining the value of buildings immediately adjoining large towns, care should be taken to ascertain the per centage which the town valuator has added to the tabular value of these on the limits of the town lot; these within the town lot are referred to another heading (par. 208).

207. *Solidity*.—In large mills, storehouses, factories, &c., well built with stone or brick, and well bonded with timber, a proportional per-centage should be added to the tabular value for unusual solidity and finish, which will range from thirty to fifty per cent.*

VALUATION OF HOUSES IN CITIES AND TOWNS.

208. In valuing houses in cities and towns, there are circumstances for consideration in addition to those already enumerated, viz., arrangement of streets, measurement, comparative value, gateways, yards, gardens, &c.

209. To effect this object, each town should be measured according to a regular system; and the following appears to be a convenient arrangement for the purpose:—

ARRANGEMENT OF STREETS.

210. The valuator should commence at the main street or market square, and work from the centre of the town towards the suburbs, keeping the work next to be done on his right-hand side, measuring the first house in the street, and marking it No. 1 on his Field Map and in his Field Book. Afterwards he is to proceed to the next house on the same side, marking it No. 2, and so on till he completes the measurement of the whole of the houses on that side of the street. He is then to turn back, proceeding on the other side, keeping the work to be done still at his right hand. The main street being finished, he is next to proceed to measure the cross streets, lanes, or courts that may branch from it, commencing with that which he first met on his right hand in his progress through the main street. This street is to be measured in the same manner as that prescribed for the main street; and should any lanes or courts branch from it, he is to measure each of these in succession, following the same rule of keeping his work to the right-hand side till he has finished the whole. He is then to proceed with the second cross street branching from the main street in which he originally commenced; and having finished it, together with all its courts and lanes, he will proceed in succession with every other.

211. Having finished the first, or principal main street, with its several branches, he is to take the next principal street to his right hand, or lying eastward of the first, and follow the system above set forth, until it and its several branches are completed.

212. He will then take the southern and western main streets, with their respective branches, taking care, in his progress, that no lane or court be left unmeasured which may be connected with one or more of the main or minor streets, and proceed in the same manner till the whole town be measured.

213. *In measuring buildings*, the valuator should invariably place the dimensions of the front of them, or the line along the street, in the first column of his book—so of returns, putting in that dimension first which is parallel to the front—the line from front to rear should always be placed in the second column, and the height, of course, in its own place. In offices, the front may be considered that side on which the door into the yard is situated.

214. In measuring the height of houses, where there are garrets, the height to the eave should be stated in the book, and the addition made on account of the attic rooms written under it in the column of heights, and both added together for the whole height.

215. Every house having but one outside door of entrance in front, no matter how occupied, is to be numbered as one tenement. Where there are two outside doors, one of

* The value thus ascertained may be checked by calculating the tabular value of the ground floor, and multiplying this amount by the number of floors, not including the attic.

of which is to a shop, to which there is internal access from the house, the whole is still to be valued as one tenement. If, however, the shop be held by one person, and the remainder of the house by another, or others, the value which should be apportioned to each should be returned.

216. Where a number of houses belonging to one individual are let from year to year, or otherwise, to a number of families, each distinct house is to be valued as one tenement.

217. Where buildings in the rear of houses in towns have been converted into dwellings, offices, or stores, and let as such by the year, they should be valued as separate tenements from the original house.

COMPARATIVE VALUE.

218. In towns, a shop for the sale of goods is always the most valuable part of a house; and any house that has much front, and affords room for two or three shops, is much more valuable than the same bulk of house with only one shop.

219. When a large house and a small one have each a shop equally good, the smaller house is more valuable in proportion to its cubical contents as ascertained by measurement, and a proportionate per-centage should be added to the lesser building to suit the circumstances of the case.

220. Where large houses and small mean houses are situated close to each other in the same street, the small houses are advanced in value by the proximity of the large ones, and the large ones are deteriorated, particularly where the latter are used as private dwellings. In such case, a proportionate allowance should be made.

221. Stores in large towns do not admit of so great a difference for situation as shops, a store being of nearly equal value, in proportion to its bulk, in any part of a town. Where it adjoins or is close to a quay or market, the situation is superior, and in these cases an additional per-centage should be added.

GATEWAYS.

222. *Gateways.*—In stores or warehouses in a commercial street, where there is gateway underneath, no deduction should be made on that account, because the gateway as it leads to warehouses, manufactories, or stores, is considered by the owner to be more useful to his concern than so much in the bulk of the house; but, where a gateway is a common entrance to two or more yards, one-half or two-thirds of its bulk, as the case may be, should be deducted when it is measured into the house, and a price proportioned to its value should be added to all the houses deriving benefit from it.

223. In shops or private dwellings a gateway under the front of the house leading to the yard is a disadvantage, as compared to a stable entrance from the rear, consequently, in such cases, a proportionate deduction should be made on account of the gateway.

224. In measuring gateways the height should be taken the same as the height of that storey of which it forms a part.

225. *Passages in Common.*—The observations regarding gateways apply also to passages, which are common to two or more houses, and should, in every respect, be treated in the same manner.

226. Where any deduction or addition on account of gateways is necessary, it should be written in full at the end of the other dimensions, so as to be easily added or subtracted without danger of error.

227. Where deductions are made on account of want of finish in any house, the particulars should be stated fully, noting what portion of the building, roofing, carpenter's work, plastering, painting, &c., remains to be completed.

228. Stores do not require the deduction for large amount, which has been directed in the case of gentlemen's country seats.

OF TOWN GARDENS AND YARDS.

229. In large towns it is considered that each house should have about as much area of open yard attached to it as is equal to half the quantity of ground covered by the building, and this is included in the relative value given by the tables. Where there is more than this proportion, an addition should be made to the value of the tenement; where the yard is less, a suitable reduction should be made; a reduction should also be made where the yard is detached from the tenement, or is difficult of access.

230. The quantity of land occupied by the streets, houses, offices, warehouses, or other back buildings belonging to the tenements, together with the yards, is to be entered separately at the end of the town lots in which they occur, the value of such land being one of the elements considered in determining the value of the houses, &c.

231. A timber

231. *A timber yard or commercial store yard* must be valued; and should there be any offices within it, or adjoining, and belonging to the same individual, their value is to be added to the value of the yard.

232. *Large timber or other yards* should be measured, and the number of square perches they contain stated fully; also whether they are inclosed by walls, whether they are paved, gravelled, &c., and what is the use to which each is applied.

233. *Gardens in Towns*.—In valuing tenements in towns, the houses, offices, and yards attached to them are to be valued as one tenement; but the garden, which is to be surveyed separately, is not to be included in this value. In fixing a value on a garden belonging to a house in town, it is to be observed that, according to the Act, all lands are to be valued as yielding some kind of agricultural produce, which includes green crops of all kinds, for feeding cattle, as well as potato, meadow, and grazing ground; orchards, therefore, vegetable gardens, or pleasure gardens, in the immediate vicinity of towns, must be valued as if producing agricultural crops under the most favourable circumstances.

OF THE SCALE FOR INCREASING THE TABULAR VALUE OF HOUSES FOR TOWN INFLUENCE.

234. The rents paid for some of the houses in any town can easily be ascertained, and this information will enable the valuator to determine the allowance in addition, which should be made to the price given by the tables; but, as the houses of different streets in the same town will let at very different prices, it will be necessary, where the town is large, to make several classes of situations, and to fix a particular addition, or per-centage, to the price given in the tables for each class.

235. *Lease Rents*.—It is generally admitted to be more advantageous for landlords to have tenants bound by lease than to let their houses by the year, or half-year, though at an increased rent.

236. Where the tenant has a lease he is obliged to keep the house in repair, and there is no risk of its being occasionally unoccupied. In valuing houses, therefore, a difference should be made between a yearly rent and a lease rent; for a new house the deduction should be about two shillings in the pound in favour of the lease rent; for a medium house, about three shillings in the pound; and for an old house, about four shillings in the pound.

237. In all houses whose annual value is under ten pounds, the rent from year to year is higher in proportion to the cubical contents than in larger houses let in the same manner; but the landlord runs a greater risk of tenants running away without paying their rent, and from dilapidation; for this reason, in reducing such small houses, when let by the year or half-year, to lease rents, five shillings in the pound, at least, should be deducted.

238. In villages and small market towns an addition of twenty-five per cent. to the prices of the tables will generally be found sufficient.

239. In moderate-sized market towns, the prices given in the tables may be trebled for the best situations in the main street, near the market place; and in the second and third classes the prices will vary from one hundred to fifty per cent. above the tables; and in large market towns the prices for houses of the first class, in the best situations, will be about three, and one-half times those of the tables.

240. In dividing the streets or houses of any town into classes, the valuator is, in the first instance, to fix on a medium situation or street, and having ascertained the rents of a number of houses in it, he is, by measurement, to determine what per-centage, in addition to the country tables, should be made, so as to produce results similar to the average of the ascertained rents.

241. It often happens that, owing to peculiar circumstances, the rents of similar houses in towns, in similar situations, will not always be the same; but in a general valuation for taxation, the relative value of houses is to be ascertained without any regard to such contingencies, or peculiarity of tenure, as may affect the actual rent paid; consequently, the average rent of similar houses is to be taken as the guide.

242. Having determined the per centage to be added to the price given in the tables for houses in medium situations, the standard for the town about to be valued may be considered as formed; and from this standard per-centages in addition are to be made for better and best situations, or for any number of superior classes of houses, or of situations, which the size of the town may render necessary.

243. It is to be observed, that the front division of a house in a town is the most valuable part of the tenement, and, consequently, in determining the per-centage to be added to the country price, as contained in the tables, it will be found an equitable and useful principle to place a higher price on the front, which includes the shop, than on the back buildings, which are often dark, ill-contrived, and inconvenient; and thus the gross amount of the house will be made up by two calculations, one for the front, and the other for the back buildings, together with stores and stable offices.—(*Example*, page 65.)

It is impossible to fix an arbitrary rule for determining the proportionate value of front and rear buildings in towns, which will suit all situations—such proportion must be left to the judgment of the valuator; but it may be stated that in revising the valuations already made of several towns, it has been found that the proportion of five to three was applicable to the greater number of houses in good situations; that is, the country price given by the tables should be multiplied by five for the front, and three for the back buildings, stores, and offices.

Tables used in the valuation of the city of Dublin are annexed, which show the deductions usually made on different classes of houses on account of rates, taxes, repairs, and insurance, &c.

OF WATER-POWER.

244. In mills and manufactories which use water-power, it will be necessary to obtain its value, and add it to that of the buildings.

245. The amount of water supply is usually estimated in horse-power, that is, the capability to produce a mechanical effect per minute, equivalent to 33,000 lbs. raised one foot.*

246. The horse-power may be determined from the following data:—

1st. The mean velocity of stream, which may be ascertained by the number of seconds a floating body † will require to pass through a known distance.

2nd. The section of water, that is the breadth and depth of water in the trough ‡ which conducts it to the wheel.

3rd. The fall, that is the perpendicular distance from the centre of the column of water as delivered on the wheel, to the level of the wheel's lower periphery.

247. From the velocity and section the cubic foot of water discharged per minute may be ascertained, and this multiplied by 62·5 lbs., the weight of a cubic foot of water, will give the total weight discharged per minute.

248. Since a body falling through a given height acquires a momentum capable of raising another body of equal weight to a similar height, it follows that the total weight of water discharged per minute, multiplied by the fall, will give the power available; this multiplied by the modulus suited for the wheel, and divided by 33,000, will give the horse-power required.

249. The amount of work performed compared with the power applied is called the modulus, or useful effect, and is usually expressed in decimals, as follows:

Modulus for	{	Overshot wheel	-	-	-	-	·75
		Breast wheel	{	No. 1, with buckets	-	-	·66
				No. 2, float boards	-	-	·56
		Turbine	-	-	-	-	·85 to ·78
		Undershot wheel	-	-	-	-	·33

250. Thus, an overshot wheel having a water supply of four horses' power will only produce a useful effect of three.

251. The following may serve as a formula for entry of data and calculation for several kinds of water wheels:—

Date.	Ft.	In.	36 inches - 3 " -	- Breadth of stream. - Depth of - ditto.
			328 equal to 2 ft.	Sectional area of water.
A breast wheel, No. 1			144	Velocity of stream per minute.
Velocity of stream per minute	144	-	258	Cubic contents of water discharged per minute.
			62.5	Weight of a cubic foot.
Breadth of stream in trough	-	26	16000.0	Total weight in lbs. discharged.
			12	Fall of water.
Depth of - do. - - -	-	8	216000.0	Total available power.
			.05	Modulus.
Fall of water - - - -	12	-	1456000.00	
			33000	= 4.22 effective horse-power.

252. Calculation

* A horse can draw a load at the rate of three miles per hour, the resistance of which is equal to 125 lbs., which, for eight hours, would be equal to 3,600 lbs. drawn one mile in a day; this multiplied by 4,320 feet gives 1,584,000 lbs. units of work, which, divided by 480, the number of minutes in eight hours, gives 33,000 lbs.

† The floating body should be so contrived as to sink some depth in the stream; for instance, a bottle heeled so as to sink in the neck.

‡ See also paragraphs 254 and 255.

252. Calculation made from the above data may be checked, as follows :—

Data.	Ft.	In.	26 inches	Breadth of wheel.
			8.5	feet.
			3000	= 9.18
			108 inches	Diameter of wheel.
			9.0	Depth of shrouding.
			109.5	= 13.49
			3.14	Ratio of circumferences.
			41.751	Circumference at centre of buckets.
			6.6	Number of revolutions per minute.
			272.5025	
			2.12	Sectional area of buckets.
			2.564.103	
			222	Cubic feet of water in buckets half full.
			62.5	Weight of a cubic foot of water.
			13850	
			18	Fall of water.
			215600	
			66	Modulus.
			144549.00	
				= 1.03 effective horse-power.
			35000	

253. For undershot wheels the data are as follow :—

Data.	Ft.	In.	Pt. In.	
			4 5	Breadth of float board.
			18	Depth of ditto, acted on.
			3.75	Area of float boards.
			704	Velocity of stream.
			3098.00	
			62.5	Weight of a cubic foot of water.
			187031.250	
			2.75	Height of fall due to velocity.
			514335.0000	
			63	Modulus.
			169739.600	
				= 6.14 horse-power.
			32000	

254. It will be necessary to obtain in every instance with great accuracy the data specified in the above tables, and the velocity of the stream should be ascertained from two or three trials; also when the water flows on the wheel over a barrier, its depth on the sill should be ascertained and entered.

255. It is to be observed that the horse-power deduced from measurement of a bucket-wheel may be found in some instances rather greater than that from the velocity and fall of water, as it is necessary that space should be left in the buckets for the escape of air, and also to economise the water.

256. When a bucket-wheel has been properly constructed, the cubical content of water discharged per minute multiplied by .001325, and by the fall, will give the effective horse-power approximately.

257. For *turbines* the effective cubical content of water discharged per minute multiplied by the height of the fall and divided by 700, will be equal to the effective horse-power, thus—

$$\frac{\text{Cubic ft. Fall.}}{700} = 60 \text{ horse-power.}$$

258. It may be observed also that 12 cubic feet of water falling one foot per second is considered in practice equal to a horse-power, effective.

259. It sometimes occurs that the water is supplied from a reservoir, and that the velocity of the water in the trough must be ascertained from the height or head; that is, the measure from the centre of the orifice of the sluice to the surface of the water in the reservoir; in such cases the dimensions of the orifice should be ascertained.

260. *Head of Water.*—The velocity due to a head of water is equal to that which a heavy body would acquire in falling through a space equal to the depth of the orifice below the free surface of the fluid; that is, if V equals the velocity, and $M=16\frac{1}{2}$ feet, or the space fallen through in a second, and S the height, the velocity may be represented thus: $V=2\sqrt{MS}$, thus the natural velocity for .09 feet head of water will be $V=2\sqrt{16\frac{1}{2}\times .09}$, or 2.4 feet per second. The process may be abbreviated in practice

by omitting the fraction; the formula may then be expressed, $V = 8\sqrt{H}$; or the square root of the height multiplied by eight is equal to the natural velocity.

261. To ascertain the effective velocity, multiply the square root of the height by five.

VALUE OF WATER-POWER.

262. In the thirteenth section of the Valuation Act, it is required that the water-power be only valued so far as it may be actually used, &c.; it will therefore be necessary, in addition to the nature of the water supply and description of the wheel, to take into consideration also the time of working.

263. A horse-power employed for 22 hours* per day throughout the year is valued at 1*l*. 15*s*. This amount is to be multiplied by the number of horses' power ascertained for the mill under consideration. If the mill be employed but half the year, or a fewer number of hours per day, a suitable deduction must be made, as shown in the following table.

264. As it is evident that a new mill is more valuable than an old one, though the actual power of the water be the same, the following table has been calculated with reference to the different classes, viz., *New, Medium, and Old*.

265. TABLE.

Quality of Machinery.	Number of Working Hours per Day.							
	8	10	12	14	16	18	20	22
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
New - - A	- 13 3	- 16 6	1 3 3	1 6 9	1 8 0	1 10 9	1 13 -	1 15 -
Medium - - B	- 12 -	- 10 9	1 1 -	1 4 3	1 6 -	1 7 9	1 9 6	1 11 0
Old - - C	- 10 6	- 15 -	- 18 0	1 1 6	1 3 3	1 4 0	1 6 6	1 8 -

266. In the foregoing table it is to be observed, that the highest proportionate value is placed upon 14 hours' work, inasmuch as it is conceived that a mill can be worked for that number of hours at a less proportionate expense than any other, as one set of men can work for the whole time.

267. In those periods of the year when water becomes scarce, and even with the assistance of ponding not more than eight or ten hours' work per day can be performed, the cost of labour is increased in proportion to the produce, and, for this reason, the value of the water-power is proportionably diminished. Thus it frequently happens, that a mill has abundance of water during six months of the year; has 14 hours' water per day for three months; and eight hours for the remaining three months. In determining the value of water-power of such a mill, from the tables, each period should be calculated in itself, and the whole being added, will give the annual value of the water-power of the mill, as shown in the following form:—

268. FORM.

Description of Mill - - - - -				
Class of Machinery - - - - - A.				
Horse Power.	Working Time.		Value of Water-power.	Observations.
	No. of Months per Year.	No. of Hours per Day.		
9	6	22	£. s. d. 10 10 -	For 6 months the full power of the wheel is used, but for the remaining 6 not more than two-thirds of the water-power can be calculated on.
9	4	22	£. s. d. 2 0 0	
			12 10 0	

269. It is evident that when the mill works for different periods of the year, any system of averaging would be inaccurate, as the ratio of increase, in proportion to the number of working hours, is not equable, but has been regulated in proportion to the produce as compared to the expense.

270. The

* Two hours are allowed for change of men and other contingencies.

270. The valuator will examine particularly into the state of the interior of each mill, with a view to determine the class of the water-power; thus, in corn and flour mills, it should be observed whether the millstones in point of wear, should be classed as new, medium, or old, and whether this classification corresponds with that of the exterior. If it do, as will generally be the case, the same quality letter will answer for the building and the water-power; but if it should happen that one or more pairs of new millstones, or new, or partially new machinery have been introduced into an old mill, a higher quality letter may be inserted for the water-power, taking care not to letter the millstones too high; for though they may be new, or nearly so, the machinery will probably be old, or at least a part of it, and consequently the new millstones will not produce the same effect as if the water-wheel and the whole of the machinery were new.

271. The above-mentioned circumstances having been ascertained, the valuator will letter the water-power of the mill, and at the same time, as a check on such lettering, he will note his opinion of the annual value of the mill, including the building and the water-power, in the state in which he finds it, and under all the local circumstances in which it is placed.

272. Where mills are worked during a part of the year by water-power, and a part by steam, care should be taken to ascertain the proportion during which water is employed, as that only is to be taken in account.

MODIFYING CIRCUMSTANCES.

273. Having ascertained the value of water-power as above directed, it will be necessary to take into consideration the several circumstances which may affect it.

274. Thus the wheel may be unsuitable or ill-contrived, or the power may be applied injudiciously; the water supply may be scarce, or there may be an overflow, or backwater.

275. In gravity wheels the water should act only by its weight, the principle upon which its maximum action depends being that the water should enter the wheel without impulse, and should leave it without velocity; the water should, therefore, be allowed to fall through such a space as will give it a velocity equal to that of the periphery of the wheel when in full work; thus, if the wheel move at the rate of 5 feet per second, the water must fall on it through not less than two-fifths of a foot; for the space through which a falling body must move to acquire a given velocity is expressed thus, $\frac{v^2}{2g}$.

276. The situation of the mill is also of considerable importance: thus, in flour mills situated in considerable inland towns, such as Armagh, Navan, Carlow, Kilkenny, &c., in a good wheat country, where wheat can be bought at the mill, and the flour sold there also, 5s. in the pound may be added on the water-power for the advantage of situation.

277. The vicinity of such towns, say within the distance of from three to four miles, may be called an ordinary situation. Beyond this distance, where wheat has to be carried from, and flour to, the market, the water-power gradually decreases in value; and from such a town, to 10 miles distance from it, the water-power may be rated according to the following table of proportions:—

278. TABLE of Per-centages to be applied to the value of WATER-POWER in proportion to distance from TOWN or MARKET.

s.	d.	
10		- per pound within the town lot.
8		- when distant from 0 to 1 mile.
6		- " " 1 3 "
4		- " " 3 5 "
2		- " " 5 8 "
1		- " " 8 10 "
—		- " " 10 and upwards.

Beyond 10 miles from a good local market, a flour mill can rarely require per-centage for market.

279. But this rule of increase does not apply to small mills, such as flour mills, where only one pair of millstones is used; in this case only half the above per-centage is to be added within three miles of a large town; beyond that distance such mills may be considered as employed for the supply of the neighbourhood, and no addition should be made; but any deficiency of work or water will be considered when the annual and daily time the mill is at work is taken into account by the directions at section 268.

280. In the case of *linen* mills, though regard to the situation is not, in some respects, so important, yet they should be as near to their purchasing or export market as flour or corn mills, and the valuator should make deductions for a remote situation, especially where the chief markets for buying linen are distant, or add a per-centage to the water-power where the situation has unusual advantages in these respects.

VALUE OF HORSE-POWER determined from MACHINERY driven.

281. The quantity of any particular kind of machinery which it usually requires a horse-power to drive, if correctly ascertained, may be taken as data by which to estimate the water-power actually need—thus, in flax spinning or beetling mills, &c., the motive-power expended in driving a given number of stocks, spindles, or beetles, &c., equivalent to a horse-power, has been determined as follows:—

FLAX MILLS.

282. In a flax mill each stock is equivalent to one horse-power.

283. The bruising machine, if it consist of three rollers, may be considered equal to one and one-half stocks.

The number of horse-power employed in the mill may thus be counted, and the value ascertained from the table for horse-power (par. 265).

SPINNING MILLS.

284. In spinning mills the horse-power may be determined from the number of spindles driven, and the degree of fineness spun, for in every spinning mill the machinery is constructed to spin within a certain range of fineness. It will, therefore, be necessary to ascertain—1st, what is the range of fineness; 2nd, what is the number of spindles.

285. Yarn is distinguished by the degree of fineness to which it is spun, and known by the number of leas or cuts which it yields to the pound.

1 lea or cut is 360 yards in length.	
12 leas or cuts are one hank.	
200 leas or cuts - - -	} one bundle.
16 hanks and 8 leas - -	
60,000 yards - - -	

286. In spinning flax, coarse yarns require a greater proportionate power than fine. This is chiefly owing to the additional trouble necessary to prepare the coarse kinds for the spindle. The spindles and their machinery are also heavier.

287. The following is a table of equivalents for a horse-power:—

Leas to the Pound.	Number of Spindles.	OBSERVATIONS.
From 2 to 3 - -	40 throstles	{ Tow is usually at from two to five leas to the pound, and in the dry way, including the carding and preparation, it requires a horse-power to forty throstle spindles.
" 12 to 20 - -	60 throstles	
" 20 to 30 - -	100 throstles	{ When coarse yarn is spun from twelve to thirty leas to the pound, including the preparation.
" 30 to 40 - -	120 throstles	
" 40 to 50 - -	160 throstles	{ When yarns are spun from thirty to seventy leas to the pound in the wet and warm way, require nearly the same kind of preparation and machinery.
" 50 to 60 - -	200 throstles	
" 60 to 70 - -	240 throstles	{ In yarns spun from seventy to one hundred or one hundred and twenty leas to the pound, a horse-power will work one hundred and twenty spindles, including all the preparation; the spindle and the attendant machinery will be lighter than in any of the foregoing cases, but driven at a much greater velocity.
" 70 to 80 - -	280 throstles	

COTTON MILLS.

288. In cotton mills the throstle spindle is used for the coarser yarns, and for the finer kinds the mule spindle.

Leas to the Pound.	Number of Spindles.	OBSERVATIONS.
From 10 to 20 -	180 throstles	{ With throstle spindles few manufacturers spin a coarser kind than ten leas to the pound; none higher than thirty. Taking twenty as a fair average, the horse-power would drive one hundred and eighty spindles.
" 20 -	200 mules	
" 30 -	240 mules	{ With mule spindles, at an average of fifty leas to the pound, a horse-power, including the preparation, will turn five hundred spindles, and this is varied up to one thousand spindles to the horse-power; but, in this latter case, the cotton must be clean, of superior quality, and spun to the finer degrees.
" 40 -	280 mules	

BLEACHING MILLS.

289. In bleaching establishments the valuator is to ascertain the number of beetling engines, and carefully measure the length of the wiper beam in each, together with the length of beetles, and their depth taken across the direction of the beam: also the height the beetles are raised in each stroke. From these data the horse-power of such engine can be ascertained by inspection of the table calculated for this purpose.

290. The valuator is to ascertain the number of pairs of washing feet, and whether they are of the ordinary kind; the number of pairs of rub-boards; and whether there be a starching mangle, a squeezing machine, a calender or any other machinery worked by water; and he should state, according to his judgment, and the best information he can procure, the horse-power required for the working of each.

291. He is to ascertain in this, as well as in other kinds of mills, whether the whole of the machinery is worked constantly throughout the whole year, or whether it is worked only a certain number of hours in each $\frac{1}{4}$. Also whether, in any portion of the year, a certain portion only of the machinery can be employed for the usual number of hours; and be is carefully to ascertain, by inquiries, not only from the person in care of the works, but also from the owner or principal manager of the mill or other concern, and to make deductions in proportion to the time during which such part of the machinery cannot be worked.

292. In beetling mills, in a single long engine, the wiper beam, or that which is furnished with cogs for lifting the beetles, is usually 10 feet long, and this length is desirable to fix on as a standard for computing the water power.

293. The wiper beam usually makes 30 revolutions in a minute, and, being furnished with two sets of cogs on its circumference, raises the beetle 60 times in a minute,* such a wiper beam working beetles of four feet four inches in length, and three inches in depth, from front to rear, making 30 revolutions, or lifting the beetles 60 times in a minute one foot high, is equal to the power of one horse.

294. In this calculation the power necessary for working the traverse-beam which holds the linen is included, and also an allowance is made for the guide slips which retain the beetle in a perpendicular position.

295. Taking the wiper beam at 10 feet long, and the height lifted as one foot, the following table will show, by inspection, the proportionate horse-power required to raise beetles of different dimensions 60 feet in one minute, the weight of a cubic foot of dry beech-wood being taken at 712 ounces.

296. Table for ascertaining the horse-power required to work beetling engines, the wiper beam being 10 feet long and the lift of beetles one foot:—

Inches from front to rear.	LENGTH OF BEETLES.											
	4 ft. 4 in.			4 ft. 6 in.			4 ft. 8 in.			4 ft. 10 in.		
	4	4	4	6	6	6	8	8	8	10	10	10
Number of Horse-power.												
8	1.00	1.00	1.00	1.10	1.13	1.16	1.20	1.24	1.28	1.32	1.36	
8½	1.07	1.10	1.14	1.18	1.22	1.26	1.30	1.34	1.38	1.42	1.46	
9	1.15	1.19	1.23	1.27	1.32	1.36	1.40	1.45	1.49	1.53	1.58	
9½	1.23	1.27	1.32	1.37	1.41	1.45	1.49	1.54	1.58	1.63	1.69	
10	1.31	1.36	1.41	1.46	1.50	1.55	1.60	1.65	1.70	1.75	1.80	
10½	1.40	1.44	1.49	1.54	1.59	1.64	1.70	1.75	1.80	1.85	1.91	
11	1.48	1.53	1.58	1.64	1.69	1.75	1.80	1.85	1.91	1.97	2.03	

297. From this table it appears that a 10 feet wiper beam, having its beetles four inches in depth, five feet long, and to lift those beetles one foot high 60 times in a minute, would require the power of one and one-half horses.

298. If the wiper beam be more or less than 10 feet in length, or if the lift of the beetles be more or less than one foot, a proportionate addition or deduction should be made.

299. The

* In some beetling mills the wiper beam moves faster than 30 revolutions in a minute; in others slower. When either is observed, a proportionate addition or deduction is to be made.

299. The following is given to assist the valuator in determining the value of the other machinery in a bleaching mill:—

Pair of Rub-boards, Starching Mangle, Drying and Squeezing Machine, Pair of Wash-vest, Calendar (various).	is considered equal to	From $\frac{1}{2}$ to $\frac{3}{4}$ horse-power.
		1 horse-power.
		1 horse-power.
		1½ to 2 horse-power.
		From 3 to 8 horse-power.

300. In beetling mills, as already stated, the long engine, with a 10 feet wiper beam, is considered to be the most eligible standard for computing the water-power. Such a beam, having beetles four feet four inches long and three inches deep, is equal to the power of one horse. On these principles, the value of the water in ordinary situations may be ascertained from the table supplied (par. 265).

FLOUR MILLS.

301. The power necessary to drive the machinery of a flour mill night and day for the year round has been determined as follows:—The grinding portion, or flour millstones, have been considered to require, for each pair, four horses' power. The flour-dressing machine, of ordinary kind, together with the screens, sifters, &c., or cleansing machinery, have been considered to require, on an average, four horses' power. Some machines, however, from their size and feed with which they are supplied, will require more or less than four horses' power, and such should be carefully observed and noted by the valuator.

To facilitate the calculation, the following table has been made for one pair of flour millstones of four feet four inches diameter,* for one year:—

Quality of Machine.	Number of Working Hours per Day.							
	8.	10.	12.	14.	16.	18.	20.	22.
Best, A. - - -	2 15 -	3 14 -	4 13 -	5 7 -	5 15 -	6 3 -	6 12 -	7 - -
Medium, B. - -	2 6 -	3 7 -	4 4 -	4 17 -	5 4 -	5 11 -	5 18 -	6 6 -
Old, C. - - -	2 2 -	3 - -	3 15 -	4 6 -	4 13 -	4 19 -	5 6 -	5 13 -

302. If more than one pair of stones be used in the mill, the value given in the above table is to be multiplied by the number of pairs worked together at the same time.†

303. In some mills the cleansing, grinding, and flour-dressing machines all work at the same time, there being one dressing machine for every three or four pairs of stones; in such cases every ordinary dressing machine, with the screens, and other cleansing machines, should be counted as a pair of millstones.

304. When from scarcity of water or other causes the separator and flour-dressing machines are not worked at the same time as the millstones, and the periods of working time cannot be clearly defined by the miller or person in charge of the mill, it will be necessary to inquire in what time the flour which has been ground in a week or other stated time can be usually dressed. From this the working time of the flour-dressing machine may be computed.

305. No millstones are to be counted which are not actually worked, at the same time, in the mill; and if a less number be at work during one part of the year than at another, a proportionate reduction is to be made.

306. In flour mills the valuator is to ascertain the number of pairs of millstones usually worked at one time, the diameter of each pair, whether any or how many are French burrs, and how many are common pairs; whether any of the stones are stopped when the dressing machines are in use; whether the mill works the whole year or only part of the year; if the latter, ascertain how many months of the year the supply is abundant, how many it is moderate, and how many months it is scarce or altogether wanting, and ascertain the number of hours per day the mill is usually at work, during each of these periods. Great care should be taken to be particular in making these investigations, and to ascertain

* Sometimes the diameter exceeds 4 feet 4 inches; in such cases an extra power is required, and a proportional addition is to be made.

† It is seldom customary to drive all the millstones together, one pair being generally up for dressing, three; if there be six pair of millstones in the mill, most probably only five pair are worked together.

tain the truth of information respecting the number of working hours, and working months, which are to be entered and calculated thus:—

FORM for FLOUR MILLS.

No. 1.

Describing Machines, Screens, &c.	Millstones, No. of Pairs Worked.	Working Time.		Value of Water-power.	OBSERVATIONS.
		No. of Months per Year.	No. of Hours per Day.		
-	4	6	22	£ s. d. 14 - -	In this mill there are five pairs of stones, one pair always up, being dressed, machined, and screens, and others only used when one or two pairs of stones are stopped, and not worked in summer, except one or two days in the week. Two sets of elevators used along with the millstones.
-	3	3	10	2 18 -	
-	1	3	10	- 18 -	
1	Only used when one or two pairs of stones are driven out.			£. 12 16 -	

No. 2.

Description of Mill - - - Flour Mill.					
Class of Machinery - - - B.					
Describing Machines, Screens, &c.	Millstones, No. of Pairs Worked.	Working Time.		Value of Water-power.	OBSERVATIONS.
		No. of Months per Year.	No. of Hours per Day.		
-	2	4	22	£ s. d. 4 4 -	In this mill there are three pairs of stones—one pair generally up, two driven for four months along with machines, screens, and others, and are for one month with them also; during three months the machines and one pair of millstones must be worked alternate days, and during the other four months there is no work done. One set of elevators used along with the millstones.
-	1	1	22	- 11 -	
-	1	3	9	- 14 -	
1	-	5	22	2 13 -	
			£.	8 2 -	

CORN MILLS.

307. Corn mills in which two or more pairs of millstones are worked, have usually some pairs shelling and some grinding. The force necessary to drive a pair of corn grinding stones (on oats) has been taken at three horses' power. The force to drive one pair of shelling stones, fans and sifters, has been taken at two horses' power, or two-thirds of a grinding pair.

308. When elevators are used in a corn mill, the power required to work them is to be added to the above, and may be taken as one-eighth the value of the power of the millstones used.

309. To facilitate calculation, the following table for ascertaining the water-power of a pair of millstones for one year has been made, which is to be used similarly to that for flour mills:—

Quality of Machinery.	Number of Working Hours per Day.							
	8.	10.	12.	14.	16.	18.	20.	22.
New, A. - -	£ s. d. 2 - -	£ s. d. 2 14 -	£ s. d. 3 10 -	£ s. d. 4 - -	£ s. d. 4 8 -	£ s. d. 4 12 -	£ s. d. 4 16 -	£ s. d. 5 5 -
Medium, B. - -	1 50 -	2 10 -	3 5 -	3 13 -	5 16 -	4 3 -	4 9 -	4 13 -
Old, C. - -	1 12 -	2 5 -	2 16 -	3 4 -	3 10 -	3 14 -	3 19 -	4 4 -

310. In corn mills the valuator is to ascertain the number of pairs of grinding millstones, shelling stones, and other machinery contained in the mill, and to inquire what portion of the whole is generally worked at the same time. Where there are two pairs of millstones, one of which is used for shelling and the other for grinding, the pair used for shelling, if there be fans and sifters, is to be reckoned at two horses' power, or two-thirds of a pair of grinding stones, but at half a pair only if there be no fans and sifters. Where there is only one pair of millstones occasionally used for shelling as well as grinding, this pair will only be reckoned as three-fourths pair of grinding stones, unless the fans and sifters be used at the same time, in which case they will be counted as seven-eighths pair of stones.

If the mill contain two pairs of millstones for grinding, and one pair for shelling, with fans and sifters, it will be necessary to ascertain whether both pairs for grinding are usually used at the same time that the shelling stones and fans are at work; and if they be, the water-power is to be noted two and two-thirds pairs of millstones; but if not, and that one pair of the stones must be idle while the remainder is at work, they should be considered as having the power of one and two-thirds pair of grinding millstones only, and so on, taking care to note particularly such portions of the machinery as can be worked at the same time, which should be entered and calculated according to the following forms:—

Form No. 1.

Description of Mill - - - Corn Mill.			Class of Machinery - - - A.				
Millstones, No. of Pairs Worked.			Equivalent in Grinding Stones.	Working Time.		Value of Water- power.	Observations.
Grinding.	Shelling.	Grinding and Shelling.		No. of Months per Year.	No. of Hours per Day.		
2	1	-	2½	8	22	£. s. d. 9 6 -	In this mill there are three pairs of stones, with elevators, fans, and sifters. Horse-power for 8 months equal to 8, or 28 grinding stones; and for 4 months 5 horse power, or 15 grinding stones.
1	1	-	1½	4	12	1 10 -	
					Add for elevators,	11 5 -	
						1 8 -	
						£. 12 13 -	

Form No. 2.

Description of Mill - - - Corn Mill.			Class of Machinery - - - B.				
Millstones, No. of Pairs Worked.			Equivalent in Grinding Stones.	Working Time.		Value of Water- power.	Observations.
Grinding.	Shelling.	Grinding and Shelling.		No. of Months per Year.	No. of Hours per Day.		
1	1	-	1½	8	16	£. s. d. 2 13 6	In this mill there are two pairs of stones, but no fans, sifters, or elevators.
1	1	-	1½	3	7	- 22 -	
						£. 3 10 6	

FORM No. 3.

Description of Mill - - -				Cura Mill.			
Class of Machinery - - -				C.			
Millstones. No. of Pairs Worked.			Equivalent in Grinding Stones.	Working Time.		Value of Water- power.	Observations.
Grinding.	Shelling.	Grinding and Shelling.		No. of Months per Year.	No. of Hours per Day.		
-	-	1	2	4	16	£. s. d.	In this mill there are two pairs of stones, only one pair can be worked at a time; there are fans and sifters in use, but no elevators. This mill works merely for the supply of the neighbourhood, and is distant four miles from a market town.
-	-	1	2	4	8	- 9 -	
						£. 1 9 -	

As corn mills are generally used for country purposes, and rarely on the millers' own account, care must be taken to ascertain as nearly as possible the average time during which the mill is employed; this generally amounts to only half the year, and twelve hours of the day. It rarely occurs that these mills are worked more than eight months of the year at farthest.

311. When there are two or more mills in the same district, the valuation of each should be carefully contrasted, with a view to determine whether the several allowances for local circumstances, &c., have been such as to correspond with their relative value.

312. Also, in cases of mills of different kinds, in the same locality, the equivalent given for a horse-power for one should be contrasted with that given for the other; thus, three stocks in a flax mill are considered to require the power necessary to work a pair of corn millstones.

313. In flour and corn mills, the quantity of corn usually ground in the year should also be ascertained and returned.

It has been ascertained that a hushel of corn requires a force of 31,500 lbs. to grind, the stones being about five feet in diameter, and making 85 revolutions per minute.

314. *In fine*, it should be borne in mind, that for each separate tenement a similar conclusion is ultimately to be arrived at, viz., that the value of land, buildings, &c., as the case may be, when set forth in the column for totals, is the rent which a liberal landlord would obtain from a solvent tenant for a term of years (*rates, taxes, &c., being paid by the tenant*); and that this rent has been so adjusted with reference to those of surrounding tenements that the assessment of rates may be borne equably and relatively by all.

315. The valuator, therefore, should endeavour to carry out fairly the spirit of the foregoing instructions, which have been arranged with a view to promote similarity of system in cases which require similarity of judgment.

INSTRUCTIONS RELATIVE TO MISCELLANEOUS DUTIES.

LOCAL INFORMATION, WORKING TIME, &c.

316. The Commissioner of Valuation expects that every valuator and surveyor will have his Field Maps and Books neatly made out, and carefully kept, and at all times ready for the examination of the Inspector.

317. It is to be observed, that in the blank leaves of the Field Book are to be entered, in detail, such notes and observations respecting the resource and positions of the parish under valuation, as may illustrate the grounds for per-centage prices, and the considerations which have guided the valuator in determining it as an advantageous, ordinary, or remote situation.

He should also enter the average price of agricultural produce at the market or markets which the farmers of the parish in question usually frequent, and a comparison of the prices at such local markets with those given at the nearest seaport, together with the cost per cwt., or per ton, for carriage from the local market to the nearest seaport; also such rents, or other information, regarding the value of the district, as he can procure.

318. *Complaints having been preferred by several agents and landed proprietors, of injurious observations having been made by valutors employed on the General Valuation, respecting the rents paid by the occupying tenants, it is desired that no remarks whatever, on the subject of rents, shall, in future, be made by any valuator or surveyor, such observations having a tendency to create dissatisfaction and ill-will on the part of tenants towards their landlords, and distrust and opposition on the part of the landlords relative to the General Valuation.*

319. *A day's work is to consist of, at least, seven hours, exclusive of going to, and returning from work, during nine months of the year; that is to say, between the 10th of February and 10th November; but between 10th November and 10th February a day's work to consist of full six hours in the field, or seven hours in the office.*

320. Every valuator or surveyor is to write his name and the date of commencing the field work, in the title page of every document which he prepares, also the name of the county, barony, parish, townland, town, or city to which it relates; he is likewise to affix at the foot of every townland his signature, capacity in which employed, and date of completion of such townland.

321. *When any work is completed, the documents connected therewith should be forwarded at once to the office in Dublin.*

322. *Every report or requisition to be made on a printed form, and to have the name of the county, barony, and parish written according to the heading on the first page.*

323. *Every letter or report to be addressed to*

	The Commissioner,
or to	The General Superintendent,
"	" Accountant.

324. *All words of form, generally used at the commencement and conclusion of a letter, as "Sir," "I am your obedient servant," may be discontinued or omitted.*

325. *A report of change of quarters is to be made on the day previous to such change.*

326. As a portion of his duty every valuator or surveyor is required to keep a regular diary descriptive of the work performed in each day (par. 331), and at the end of the month he is to transmit to the Commissioner of Valuation a return of the progress made according to the directions in pars. 334 and 336.

327. The valuator or surveyor when appointed to a district will be allowed the attendance of a labourer to dig up the soil, or assist in chaining, and in the measurement of

of houses; he will also be supplied with as many of the following articles as may be deemed necessary.

Books	Ordnance sheets.	Printed Forms,	Progress return.
	House books.		Form of report of work.
	Field books.		" correspondence.
			" requisition.
			" expenditure.
Instruments	4 Pole chain.	and	Leads.
	Measuring rods.	Stationery, &c.	Prussian blue.
	Measuring tape.		Quills and pencils.
	Tin case.		Sealing-wax.
	Scale.		Ink.
	Drawing pen.		

328. *Whenever a farther supply of any of the above articles be required, the valuator or surveyor is to make a requisition in writing for such, to the accountant; he is not to supply himself at the expense of the Valuation with any of such articles, except as specified in par. 323.*

329. *Whenever it shall appear that any part of the foregoing Instructions shall have been neglected, or the work imperfectly or carelessly conducted, and that in consequence a more extended revision shall be necessary for the purpose of correcting errors or omissions, the valuator or surveyor in such cases cannot be retained in the Valuation service.*

330. *In concluding this portion of the subject it is necessary to observe that the field work, being the most important part of the duty of the valuator or surveyors, nothing but snow, continued rain, dense fogs, or severe frosts, when lots cannot be laid out, nor the soil and subsoil examined, should detain them in the house beyond the time absolutely necessary for preparing the field books previously to their being transmitted to the Valuation Office, in Dublin.*

FINANCING

332. The following regulations are to be observed by the valuator or surveyor, relative to his monthly expenditures for the General Valuation service.

333. The valuator or surveyor should continually bear in mind the necessity of observing the strictest economy in the expenditure of money for the purposes of the General Valuation, and he is not in any case to incur expense unless previously authorized by the Commissioner of Valuation to do so, except when it is manifestly for the interests of the service, and there is reasonable ground to presume on the subsequent acquiescence of the Commissioner, as in the case of trifling disbursements for stationery, &c.

334. All the monthly accounts, vouchers, or financial documents of the valuator or surveyor are to embrace only the period in any given month during which such valuator, surveyor, or their assistant labourers may have been actually employed, as no allowance can be authorized except for services which have been performed.

335. Every valuator or surveyor will be furnished with a supply of printed forms of receipts, bills, &c., which are to be filled up at the end of each month or less period, as here directed, viz.:

Pay Receipt.

1st. The valuator or surveyor's monthly pay receipt should bear his signature, and contain the name or names of the county or counties credited, the whole amount of pay charged, capacity and dates during which engaged, as follows:—

GENERAL VALUATION OF IRELAND.

Counties of Carlow, Cork, and Kerry.

Received from RICHARD GRIFFITH, Esq., Commissioner of Valuation, the sum of Twenty-five Pounds sterling, being the amount of my pay as _____ Valuator, from the first to the thirty-first day of January 185 _____

Dated this day of 18
 £ 25, 0 s. 0 d. (signed) John Brown.

Travelling Expenses

2nd. The following is the form in which the bill of travelling expenses is to be kept:—

GENERAL VALUATION OF IRELAND.

Counties of *Carlow, Cork, and Kerry.*

RICHARD GRIFFITH, Esq.

Te Joue Voyan, Dr.

1853:	Carlow :	£. s. d.
1st January .	To Car-hire from Carlow to Tullow, 9 miles, at 6 d. per mile - - - - -	- 4 6
	To Driver's Fee - - - - -	- 1 -
	Total, Co. Carlow - - £.	- 5 6
	<i>Carb :</i>	
17th " -	To Railway Fare from Carlow to Dublin, 2nd Class, 7s.; Car to Valuation Office, 6 d. - - - - -	- 7 6
18th " -	To Railway Fare, Dublin to Mallow, 2nd Class, 18s. 6 d.; and Car from Valuation Office to Terminus, 6 d. - - - - -	- 19 -
	Total, Co. Carb - - £.	1 6 6
	<i>Kerry :</i>	
22nd " -	To Railway Fare from Mallow to Killar- ney, 2nd Class - - - - -	- 7 -
	TOTAL - - - £.	1 19 -

I have received from RICHARD GRIFFITH, Esq., Commissioner of Valuation, by the hands of Mr. FRANCIS ELAND, the amount of the above account.

Dated this day of , 185 (signed) John Bryan.

RETURN RELATING TO

Hotel Expenses.

3rd. An account of allowance for hotel expenses of so much per day, in cases of special duty, should be kept as follows:—

GENERAL VALUATION OF IRELAND.

Counties of Carlow and Cork.

RICHARD GRIFFITH, Esq.

To JOHN BOYAN, Dr.

1853:	Carlow:	£.	s.	d.
January.	To allowance in lieu of hotel expenses, from 1st to 16th, being sixteen days, at 3 s. 4 d. per day - - - - -	2	13	4
	Cork:			
	To allowance in lieu of hotel expenses, from 17th to 21st, being five days, at 3 s. 4 d. per day - - - - -	-	16	8
	TOTAL - - - £.	2	10	-

I have received from RICHARD GRIFFITH, Esq., Commissioner of Valuation, by the hands of Mr. FRANCIS ELAND, the amount of the above account.

Dated this day of , 185 .

(signed) John Boyan.

Labourers' Return.

4th. The valuator or surveyor should invariably procure the signatures or marks of all persons in the capacity of labourers to whom he shall pay any sum for their services; and in the case of a party attaching his mark, it will be also necessary to procure the signature in full of some person (not being such valuator or surveyor) who shall have witnessed such before-mentioned payment. The form of return is as follows:—

GENERAL VALUATION OF IRELAND.

Counties of Carlow, Cork, and Kerry.

RETURN of LABOURERS Employed by JOHN BOYAN, Valuator, in the Month of January 1853.

NAME.	No. of Days.	Date of Days Employed.	Rate per Day.	Amount.	We, the undersigned, have received the sums placed opposite our Names.
<i>Carlow.</i>					
Peter Hughes - - -	16	1st to 16th - - -	1 3	1 - -	Peter Hughes.
Wm. Hughes - - -	-	Messenger to Tallow - - -	-	- 1 -	Wm. Hughes.
		Total, Co. Carlow - - -	-	1 1 -	
<i>Cork.</i>					
Peter Hughes - - -	5	17th to 21st - - -	1 3	- 6 3	Peter Hughes.
Andw. Hyland - - -	-	Messenger from Hookstown to Cork.	-	- 1 -	his And. + Hyland. mark.
		Total, Co. Cork - - -	-	- 7 3	(Witness) Thom. Bourke.
<i>Kerry.</i>					
Peter Hughes - - -	10	22nd to 31st - - -	1 3	- 12 6	Peter Hughes.
John Williams - - -	-	Messenger to Askeight - - -	-	- 1 -	John Williams.
		Total, Co. Kerry - - -	-	- 13 6	
		TOTAL - - -	-	2 1 9	

I have received from RICHARD GRIFFITH, Esq., Commissioner of Valuation, by the hands of Mr. FRANCIS ELAND, the amount of the above account, and paid to the persons therein mentioned the sums severally annexed to their names.

Dated this day of , 185 .

(signed) John Boyan, Valuator.

Parcel and Postage Account.

5th. The following are the forms for parcel and postage accounts:—

GENERAL VALUATION OF IRELAND.

County of Carlow.

VALUATOR'S ACCOUNT OF CARRIAGE OF PARCELS for the Month of January 1853.

Receipt of Parcels.	Date of Parcel.	From whom Received.	To whom Directed.	Post Towns.		Amount.
				From	To	
-	2nd	John Boyan	J. B. Greene, Esq.	Carlow	Dublin	£. s. d. - 2 6
-	5th	"	"	"	"	- 1 -
-	7th	"	"	Tullow	"	- 1 6
TOTAL - £.						- 5 -

I have received from RICHARD GRIFFITHS, Esq., Commissioner of Valuation, by the hands of Mr. FRANCIS ELAND, the amount of the above account.

Dated this day , 1853 (signed) John Boyan, Valuator.

GENERAL VALUATION OF IRELAND.

Counties of Carlow and Cork.

VALUATOR'S ACCOUNT OF POSTAGE for the Month of January 1853.

Receipt of Letters.	Date of Letters.	From whom Received.	Post-paid Letters.		Post Towns.		Amount of Postage.
			To whom Directed.	From	To		
<i>Carlow.</i>							
2nd -	1st -	John B. Greene, Esq.	John Boyan -	Dublin -	Carlow -	- -	2
" -	5th -	John Boyan -	John B. Greene, Esq.	Carlow -	Dublin -	- -	1
						Total, Co. Carlow -	- - 3
<i>Cork.</i>							
"	15th -	John Boyan -	John B. Greene, Esq.	Cork -	Dublin -	- -	1
"	19th -	" -	Richard Griffiths, Esq.	Cork -	Dublin -	- -	6
"	26th -	" -	"	" -	" -	-	4
"	28th -	" -	Francis Eland, Esq. -	" -	" -	-	6
						Total, Co. Cork -	- 1 5
						TOTAL - £.	- 1 5

I have received from RICHARD GRIFFITHS, Esq., Commissioner of Valuation, by the hands of Mr. FRANCIS ELAND, the amount of the above account.

Dated this day of , 1853 (signed) John Boyan, Valuator.

General Pay Return.

6th. The general pay return is an abstract of all the foregoing, and is to be carefully kept; the several descriptions of payments being divided and arranged in counties, counties of cities, or counties of towns (when there are more than one), having each its respective total—the whole being brought out in one sum at foot of said return, as follows:—

GENERAL VALUATION OF IRELAND.

Counties of Carlow, Cork, and Kerry.

Return of the several PAYMENTS to be made for the Month of January 1853.

Names of the Persons Employed.	Nature of Employment.	Number of Days.	Rate per Week.	Amount.
<i>Carlow.</i>				
John Boyan - - -	Valuator - - -	13	£. s. d. 0 - -	£. s. d. 13 - -
" - - -	Travelling expenses - -	-	- - -	- 5 6
" - - -	Hotel allowance - - -	-	- - -	2 13 4
" - - -	Labourers and messengers -	-	- - -	1 1 -
" - - -	Postage account - - -	-	- - -	- - 3
" - - -	Carriage of parcels - - -	-	- - -	- 0 -
Total, Co. Carlow - - -				17 5 1
<i>Cork.</i>				
John Boyan - - -	Valuator - - -	5	6 - -	5 - -
" - - -	Travelling expenses - -	-	- - -	1 0 0
" - - -	Hotel allowance - - -	-	- - -	- 10 0
" - - -	Labourers and messengers -	-	- - -	- 7 3
" - - -	Postage account - - -	-	- - -	- 1 6
Total, Co. Cork - - -				7 11 10
<i>Kerry.</i>				
John Boyan - - -	Valuator - - -	7	0 - -	7 - -
" - - -	Travelling expenses - -	-	- - -	- 7 -
" - - -	Labourer and messenger -	-	- - -	- 13 6
Total, Co. Kerry - - -				8 - 6
TOTAL - - -		25	- £.	32 17 5

Remittances to be forwarded to Treasr.

To RICHARD GREFFITH, Esq.

(signature) John Boyan.

336. *In order to avoid inconvenience, expense, and delay, it is particularly desired that the following general directions be strictly attended to, namely:—*No document is to be transmitted at the end of the month without the valuator or surveyor's signature being attached. A stamped form of receipt is to be used when the sum credited shall amount to 2*l.* or upwards. The address and post-town to which to remit money is to be written plainly in the place allotted for that purpose in the General Pay Return. A stamped receipt is to be furnished whenever hotel or travelling expenses for the month shall amount to 2*l.* or upwards. Special care should be taken to avoid the omission of transmitting any voucher at the end of the month. In filling the several returns the writing and figures should be made as large and plain as possible. All errors should be cancelled, and not erased. Every financial document, including the Progress Return, should be transmitted to the General Valuation Office, 2, Fitzwilliam-place, addressed to the Accountant, on or before the 3rd of the ensuing month. The Progress Return should be filled in reference to the facility of analysing the accounts by it, so that the number of days engaged in any county or counties, days of travelling, &c., may be speedily ascertained.

337. It is to be observed that though the forms of example are all applicable to the capacity of valuator, it is intended that the word surveyor be substituted as the case may require.

338. Great care should be taken to avoid confusion arising from mixing the transactions of one head of service with another, such as inserting other expenses besides pay in the receipt, including hotel and travelling expenses in one document, confounding charges for parcels with postage, &c. It is to be observed that boatmen's hire is to be considered as a travelling charge.

339. *In furnishing accounts for the county of Tipperary*, it will be necessary in all cases to separate the expenses of the north and south ridings of same, specifying both or either as it may be, in places allotted for the names of counties, such ridings being in a financial point of view considered as if they were two independent counties; and counties of cities, or counties of towns are to be kept separately as if the same were ordinary counties; thus, the county of the city of Dublin, or the county of the town of Carrickfergus, are financially considered independent of the counties in which they are respectively situate.

340. Every charge in any account transmitted to the General Valuation Office must be supported, when practicable, by vouchers, properly signed, &c., as otherwise such charge must be disallowed.

341. The Commissioner of Valuation will exercise his discretion in disallowing any charge that may appear unnecessary or exorbitant.

342. *No payment is to be made by deputy*, but is to be an actual transaction between the valuator or surveyor, and the party to which any sum is paid.

343. The wages of labourers employed by the surveyors and valuers is not to exceed 1*s.* 3*d.* per day each. The valuator or surveyor is not authorised to increase his attendant labourer's wages beyond the amount above stated, without the sanction of the Commissioner.

344. It is to be observed, that all messengers, whether post or otherwise, are to be considered in the light of ordinary labourers, and post messengers are to be paid at a rate which shall never exceed 5*s.* per month, when such is necessary, on account of distance from post towns.

345. Every valuator or surveyor is expected to select his place of residence in reference to convenience to his work, to obviate the necessity of frequent removals; but when removal becomes necessary, the shortest possible routes are to be chosen, and all excessive luggage will be disallowed. Charges for hotel expenses can in no case be paid, except by the express approbation of the Commissioner.

Richard Griffith,
Commissioner of Valuation.

Dublin, June 1853.

FORM OF FIELD BOOK. - - - - -

County of Clare, Barony of Burren, Lower.

Reference to Map.		Name.		Description	
Original.	Revised.	Occupant.	Immediate Lessee.	Of Townland.	Of Soil.
1	1	Mrs. Olivia Jackson - -	Col. George Wyndham - -	Bag (pasturable) - - -	- - -
Part 10	2	" " " "	" " " "	Turbary bog - - -	- - -
<i>On last year, Mrs. Jackson made 20 l. clear of expenses, by the sale of the Turf as Lot 2; previously she had the Turbary let for 15 l. annually.</i>					
Part 7	3 ^d	Hamilton Jackson, Esq. -	Col. George Wyndham - -	Land - - -	- - -
Part 9	3 ^d	" " " "	" " " "	Land - - -	- - -
"	"	" " " "	" " " "	" " " "	Also,
Part 8	3 ^d	" " " "	" " " "	Land - - -	- - -
"	"	" " " "	" " " "	" " " "	Also,
Part 11	3 ^d	" " " "	" " " "	Land - - -	- - -
15	4 th	Hamilton Jackson, Esq. -	Col. George Wyndham - -	Heed's house, office, and land	- - -
Part 12	4 th	" " " "	" " " "	Land - - -	- - -
Part 16	5 th	Hamilton Jackson, Esq. -	Col. George Wyndham - -	Land - - -	- - -
18	5 th	" " " "	" " " "	Land - - -	- - -
Part 17	5 th	" " " "	" " " "	Land - - -	- - -
<i>3, 4, and 5, a tillage farm, about one-third silt and moory, now in Mr. Jackson's hands: to be let.</i>					
Part 7	3 rd	Michael Hosen - - -	Hamilton Jackson, Esq. -	House - - -	- - -
"	b	Patrick Connolly - - -	" " " "	Garden - - -	- - -
"	c	William Connors - - -	" " " "	Gardens - - -	- - -
"	d	James Dalton - - -	William Connors - - -	House - - -	- - -
"	6 th	John Cantello - - -	Hamilton Jackson, Esq. -	House and land - - -	- - -
7 th	7 th	Matt. Barndham, J. - -	Hamilton Jackson, Esq. -	House, office, and land - - -	- - -
8 th	8 th	Pat. Kelly (Pet.), J. - -		House, office, and land - - -	- - -
9 th	9 th	Pat. Kelly (John), J. - -		House, office, and land - - -	- - -
3	7 th	" " " "	" " " "	Land - - -	- - -
4	7 th	" " " "	" " " "	Land - - -	- - -
Part 2	7 th and 8 th	" " " "	" " " "	Land - - -	- - -
"	"	" " " "	" " " "	" " " "	Also,
Part 6	8 th	" " " "	" " " "	Land - - -	- - -
"	"	" " " "	" " " "	" " " "	Also,
<i>This farm (7 and 8) is half pasture and half tillage. One-third is silt and moory; remainder poor and worn.</i>					

Note.—The surveyor should be careful in ascertaining the reputed area, to understand distinctly the statement of his informant.

- - - - - FORM OF FIELD BOOK.

Parish of St. Patrick, Townland of Shanakyle--(Ord. S. 83.)

Area.	Value per Statute Acre.		Nett Annual Value.			Total Rent, Tithe, and Date of Lease or Take.	Reputed Area of Tenement.	Rent per Irish Acre.	Estimated Nett Annual Value of Tenement.	Observations.
	As if in ordinary situation.	With Allowance for Local Circumstances.	Land.	Buildings.	Total.					
A. R. P.	s. d.	s. d.	£ s. d.	£ s. d.			A. R. P. (Irish.)	s.	£ s. d.	
24 0 34	-	-	- 4 6	-	-	-	20 5 9	-	- 10 -	
- - -	-	- 1	-	-	-	-	-	-	18 - -	Deduction now est. away.
- - -	-	18 -	-	-	-	-	-	-	- - -	Worn.
- - -	-	2 6	-	-	-	-	-	-	- - -	High, and per cent. wrong.
0 2 0	-	-	- 9 7	-	-	-	-	-	- - -	Old deduction.
- - -	-	12 6	-	-	-	-	-	-	- - -	Worn.
0 0 0	-	9 -	-	-	-	-	-	-	- - -	Bad; new deduction.
- - -	-	12 -	-	-	-	-	-	-	- - -	
9 1 12	-	-	5 8 1	1 6 -	-	-	45 6 0	-	45 - -	
- - -	-	10 -	-	-	-	-	-	-	- - -	
- - -	-	12 -	-	-	-	-	-	-	- - -	
20 2 28	-	-	14 10 11	-	-	-	-	-	- - -	
- - -	-	20 -	-	-	-	-	-	-	- - -	
- - -	-	-	-	-	-	-	-	-	- - -	
0 0 28	-	12 -	-	-	-	-	-	-	- 10 -	
0 1 10	-	14 -	-	-	-	-	-	-	- 4 -	Improved.
- - -	-	-	-	-	-	-	-	-	- 5 -	
- - -	-	-	-	-	-	-	-	-	- 10 -	
- - -	-	7 -	-	-	-	-	22 yearly	2 0 0	1 10 -	Old deduction.
- - -	-	-	-	-	-	-	-	-	- - -	
- - -	-	-	-	-	-	-	-	-	- - -	
- - -	-	-	-	-	-	-	-	-	- - -	
9 1 00	-	- 6	-	-	-	-	-	-	- - -	
4 0 24	-	0 -	-	-	-	-	-	-	- - -	Too high.
- - -	-	9 -	-	-	-	-	-	-	- - -	Worn.
2 0 0	-	-	- 9 9	-	-	-	-	-	- - -	
- - -	-	16 -	-	-	-	-	-	-	- - -	Rather low.
1 2 0	-	11 -	-	-	-	-	-	-	- - -	Bad; part of deduction.

as tracts of moorlands considered of little value are frequently omitted by the tenant in a statement of the contents of his farm.

FORM OF FIELD BOOK.—County of Clare, Barony of Burren, Lower,

Reference to Map.		Names.		Description.	
Original.	Revised.	Occupiers.	Immediate Lessors.	Of Tenement.	Of Soil.
	10 ^a	Vacant - - - -	Matthew Henahan - -	House - - - -	- - - -
	10 ^b	Matthew Henahan and Partners.	Hamilton Jackson, Esq. -	Herb's house and office -	- - - -
	10 ^c	James Nell - - - -	" " - - - -	House - - - -	- - - -
	10 ^d	Patrick Daly - - - -	Patrick Kelly (Pat.) - -	House - - - -	- - - -
	10 ^e	John Lynch - - - -	Patrick Kelly (John) - -	House - - - -	- - - -
Part 8	10 ^f	Patrick Mayahan - -	Hamilton Jackson, Esq. -	Land - - - -	- - - -
5	10 ^g	" " - - - -	" " - - - -	Land - - - -	- - - -
6	10 ^h	" " - - - -	" " - - - -	Land - - - -	- - - -
				<i>A poor cold pasture farm.</i>	
Part 8	10	John Bacon - - - -	Hamilton Jackson, Esq. -	House and land - - - -	- - - -
Part 10	11 ^a	Thomas Sullivan - -	Hamilton Jackson, Esq. -	Land - - - -	- - - -
Part 11	11 ^b	" " - - - -	" " - - - -	Land - - - -	- - - -
Part 12	-	" " - - - -	" " - - - -	<i>(For deductions, see below.)*</i>	
Part 8	11 ^c	" " - - - -	" " - - - -	Land - - - -	- - - -
				<i>About two-thirds of No. 11^c pasture, and one-third tillage.</i>	
Part 10	11 ^d	Vacant - - - -	Thomas Sullivan - - -	House - - - -	- - - -
Part 11	11 ^e	Bridget Hayes - - -	" " - - - -	House and garden (detached)	- - - -
Part 10	12	Thomas Sullivan - -	Hamilton Jackson, Esq. -	Land - - - -	- - - -
				<i>Tillage land, a different kind from Lot 11.</i>	
	12 ^a	Vacant - - - -	Thomas Sullivan - - -	House - - - -	- - - -
Part 14	12 ^b	Michael Kirby - - -	Hamilton Jackson, Esq. -	House and land - - - -	- - - -
	12 ^c	" " - - - -	" " - - - -	- - - -	- - - -
				<i>Also, All is tillage, one-half pretty good.</i>	
	12 ^d	Mary Pierce - - - -	Michael Kirby - - - -	House and garden - - - -	- - - -
	12 ^e	Timothy Cronin - -	" " - - - -	Garden - - - -	- - - -
Part 14	14 ^a	James Darcy - - - -	Martin Mahoney - - -	House, office, and land -	- - - -

Parish of St. Patrick, Townland of Shanahy.—(Ord. S. 62)—continued.

Acres.	Value per Statute Acre,		Nett Annual Value.			Total Rent, Taxes, and Date of Lease or Take.	Reputed Area of Tenement.	Rent per Irish Acre.	Estimated Nett Annual Value of Tenement.	Observations.
	As if in ordinary Situation.	With Allowance for Local Circumstances.	Land.	Buildings.	TOTAL.					
A. R. P.	s. d.	s. d.	£. s. d.	£. s. d.			A. R. P. (Irish.)	s.	£. s. d.	
- - -	- - -	- - -	- - -	2 8 6	- - -	- - -	- - -	- - -	1 2 -	
- - -	- - -	- - -	- - -	- 14 6	- - -	- - -	- - -	- - -	- 10 -	
- - -	- - -	- - -	- - -	1 5 7	- - -	- - -	- - -	- - -	- 15 -	
- - -	- - -	- - -	- - -	1 5 2	- - -	- - -	- - -	- - -	- 15 -	
- - -	- - -	- - -	- - -	- 18 6	- - -	- - -	- - -	- - -	- 10 -	
- - -	- - -	6 - -	- - -	- - -	- - -	£l. yearly, prior to 1846.	10 0 0	-	2 10 -	Worst part.
7 3 7	- - -	- - -	- 11 7	- - -						
7 1 25	- - -	- - -	1 17 -	- - -						
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
- - -	- - -	18 - -	- - -	- 14 6	- - -	Yearly -	2 0 0	40	3 10 -	Improved.
- - -	- - -	6 8 -	- - -	- - -	- - -	At will, sub-tenance 1843, &c.	7 0 0	20	5 - -	Old deduction. Improved. - ditto.
- - -	- - -	10 6 -	- - -	- - -						
0 0 30	- - -	18 - -	- - -	- - -						
- - -	- - -	18 - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
- - -	- - -	- - -	- - -	1 7 -	- - -	- - -	- - -	- - -	- 15 -	
- - -	- - -	6 - -	- - -	- - -	- - -	At will, 1845.	0 2 0	30	1 - -	Improved, and best part.
0 1 11	- - -	10 6 -	- - -	- 18 6						
0 1 25	- - -	10 6 -	- - -	- - -						
- - -	- - -	6 - -	- - -	- - -	- - -	At will, 1845.	0 2 0	30	1 - -	
- - -	- - -	- - -	- - -	- 18 6	- - -	- - -	- - -	- - -	- 10 -	
- - -	- - -	14 - -	- - -	1 5 6	- - -	Yearly, 1845.	4 0 0	30	4 - -	Worst part, rather cool. Old deduction.
0 0 0	- - -	9 - -	- - -	- - -						
- - -	- - -	- - -	- - -	- - -						
0 0 35	- - -	16 - -	- - -	- 11 -	- - -	- - -	- - -	- - -	- 12 -	
0 1 0	- - -	16 - -	- - -	- - -	- - -	- - -	- - -	- - -	- 5 -	
- - -	- - -	14 - -	- - -	1 18 3	- - -	£l. yearly, prior to 1846.	8 0 0	-	4 10 -	Walled-in garden and orchard.

FORM OF FIELD BOOK.—County of Clare, Barony of Burren, Lower,

Reference to Map.		Names		Description.	
Original.	Revised.	Occupiers.	Immediate Lessors.	Of Tenement.	Of Soil.
Part 15	15	Martin Moloney - -	Hamilton Jackson, Esq. -	Land - - - - -	- -
Part 16	16 ^a	" " - - -	" " - - -	Land - - - - -	- -
"	"	" " - - -	" " - - -	- - - - -	Also -
Part 17	16 ^b	" " - - -	" " - - -	House, office, and land - -	- -
"	"	" " - - -	" " - - -	- - - - -	Also -
"	"	" " - - -	" " - - -	- - - - -	Also -
				(For another deduction, see below.) *	
Part 16	16 ^c	" " - - -	" " - - -	Land - - - - -	- -
				The above tenement (15 and 16) is good dairy farm.	
Part 17	16 ^d	Mary M'Namara - -	Hamilton Jackson, Esq. -	House, office, and garden -	- *
Part 18	17 ^a	Mary M'Namara - -	" " - - -	Land - - - - -	- -
"	"	" " - - -	" " - - -	- - - - -	Also -
Part 14	17 ^b	" " - - -	" " - - -	Land - - - - -	- -
Part 19	18	" " - - -	" " - - -	Land - - - - -	- -
				The above farms, 17 and 18 is pretty good rearing land.	
Part 14	19	Mary M'Namara - -	Hamilton Jackson, Esq. -	Land - - - - -	- -
"	"	" " - - -	" " - - -	- - - - -	Also -
				Poor tillage land.	
"	"	Vacant - - - -	Mary M'Namara - - -	House - - - - -	- -
"	"	Vacant - - - -	" " - - -	House - - - - -	- -
Part 14	20	Patrick Noonan - -	Hamilton Jackson, Esq. -	House and land - - - -	- -
				Poor tillage land.	
Part 14	21 ^a	Pat. Malone - - -	Hamilton Jackson, Esq. -	House and land - - - -	- -
Part 14	22 ^a	Pat. Malone - - -	William Gabbett, Esq. -	Land - - - - -	- -
Part 17	22 ^b	" " - - -	" " - - -	Land - - - - -	- -
				21 & 22, Good tillage land.	
"	22 ^c	Pat. Fitzgerald - -	Pat. Malone - - -	House - - - - -	- -
"	"	John Hannon - - -	" " - - -	House and office - - - -	- -
"	22 ^d	William Malone - -	" " - - -	House - - - - -	- -
"	"	Joseph Barton - -	" " - - -	House - - - - -	- -
"	"	Catherine Gleason -	" " - - -	House - - - - -	- -
Part 17	23 ^a	Patrick Malone, jun. -	William Gabbett, Esq. -	House, office, and land -	- -
				Prime tillage land.	

Dated this

day of

, 185 .

Parish of St. Patrick, Townland of Shanaskyle. — (Ord. S. 65.) — continued.

Area.	Value per Statute Acre.		Nett Annual Value.			Total Rent, Tenure, and Date of Lease or Take.	Reported Area of Tenement.	Rent per Irish Acre.	Estimated Nett Annual Value of Tenement.	OBSERVATIONS.
	As if in ordinary Situation.	With Allowance for Local Circumstances.	Land.	Buildings.	Total.					
A. R. P.	s. d.	s. d.	£. s. d.	£. s. d.			A. R. P. (Irish.)	s.	£. s. d.	
- -	-	15 -	-	-	}	At will prior to 1846; for 15 and 16 one take, abated 1850.	22 0 0	50	30 - -	Part of deduction. Part of deduction. Old deduction.
7 2 0	-	11 -	-	-						
- -	-	25 0	-	-						
4 2 0	-	17 6	-	-						
0 1 0	-	-	-	-						
- -	-	14 -	-	-	}	Abolished, 1847, at will (10s, 17, and 18).	0 0 0	-	10 - -	Part deduction.
0 2 0	-	20 -	-	2 7 6						
- -	-	19 -	-	-						
1 0 0	-	12 6	-	-						
- -	-	15 0	-	-						
- -	-	13 -	-	-	}	Proposed for two years in 1850, very fair.	0 3 0	30	1 - -	
- -	-	15 -	-	-						
0 1 20	-	10 -	-	-						
- -	-	-	-	- 11 2						
- -	-	-	-	- 5 -						
- -	-	15 -	-	- 11 5	}	At will, 1850.	1 0 0	50	1 10 -	
- -	-	14 -	-	1 18 6						
- -	-	17 6	-	-						
- -	-	17 6	-	-						
- -	-	-	-	- 11 -						
- -	-	-	-	2 17 0	}	4 L. Lease 21 years, 1850, very fair; a good cottage.	1 0 0	-	4 - -	Best part. Part deduction.
- -	-	-	-	- 18 8						
- -	-	-	-	- 10 -						
- -	-	-	-	1 6 3						
- -	-	20 0	-	2 16 9						

Signatures

EXAMPLES of the FORMS for entering

County of *Kerry*, Barony of

Reference to Map.		Names.		Description.	
Original.	Revised.	Occupiers.	Immediate Lessors.	Of Tenement.	Of Soil.
		ISLANDS. (Ord. S. 1.) (Nos. 1, 2, 4, and 5.)			
	"	" " "	Richard Mahony - - -	Land - - - - -	- -
	"	Blountstown, No. 2.			
	"	Richard Fennell - -	Thomas O'Connor - -	Land - - - - -	- -
		TARBERT ISLAND.			
Part 2 -	1	" " "	Ballist Board - - -	Lighthouse's house, offices, and land.	- -
Part 1 -	2	" " "	Board of Ordnance - -	Master gunner's house, offices, and land.	- -
				Tower of Battery - - -	- -
Part 1 -	3	Board of Customs - -	Robert Leslie, Esq. - -	Coastguard station-house, offices, and land.	- -
	"	" " "	Robert Leslie, Esq. - -	Half the school rent derived from coastguard station- house, offices, and land, 29 l.	- -
Part 1 -	4	Corvella Downey - -	Robert Leslie, Esq. - -	House, offices, and land - -	- -
Part 2 -	5				
	"	Dublin Steam Packet Com- pany.	Robert Leslie, Esq. - -	Starchopar's house, offices, and yard.	- -
		TIDEWAY OF THE RIVERS GARREY AND SHANNON.			
	1 st	" " "	Ballist Board - - -	Lighthouse - - - - -	- -
	2 nd	John Gamble - - -	Robert Leslie, Esq. - -	Salmon fishery (weir) - -	- -
	3 rd	Richard Hinds, Esq. - -	In fee - - - - -	Salmon weir (not used) - -	- -

Islands, Tideways, and Half Rents.

Inaghticowar, Parish of Kilskeagh.

Area.	Value per Statute Acre.		Net Annual Value.			Total Rent, Tenant, and Date of Lease or Take.	Reported Area of Tenement.	Rent per Irish Acre.	Estimated Net Annual Value of Tenement.	OBSERVATIONS.
	As if in ordinary Situation.	With Allowance for Local Circumstances.	Land.	Buildings.	TOTAL.					
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£.	£. s. d.				
1 1 22	-	-	-	-	-	-	-	-	-	Sea-weed of these Islands given by Inaght to the tenants of Durransfeyle, as accommodation to their farms; each tenant has a right to sea-weed in proportion to his rent.
2 0 20	-	6 -	-	-	-	-	-	-	-	
1 2 37	-	10 -	-	5 - -	-	-	-	-	-	For calculations of expenses, &c., see end of Book.
9 2 8	-	14 -	-	2 - -	-	-	-	-	-	
- - -	-	-	-	9 - -	-	-	-	-	-	
7 0 13	-	15 -	-	22 5 -	-	-	-	-	-	
- - -	-	-	-	-	-	49 - -	-	-	-	
29 0 0	-	7 -	}	1 10 -	-	-	-	-	-	
6 2 9	-	12 -		-	-	-	-	-	-	
- - -	-	-		5 5 -	-	-	-	-	-	
- - -	-	-	-	4 10 -	-	-	-	-	-	
- - -	-	-	-	-	15	- - -	-	-	-	
- - -	-	-	-	-	-	- - -	-	-	-	States that he pays no rent for this weir. His gross receipts, one year with another, average about £24. Also putting up of a weir costs about £52. Renewal of weir would be about half the first expense for the second and third year, and an entire renewal on the fourth year. See detailed calculation at end of Book.
- - -	-	-	-	-	-	- - -	-	-	-	Obliged to take down his net, as he had not taken out a license.

FORM FOR

HOUSES in Townland

No.	Name and Description.	Quality Letter.	Height.	Length.	Breadth.
30	Marjorie O'Connell, Esq.:		Feet inch.	Feet inch.	Feet inch.
1. House	- - - - -	1 B	5 0	7 0	27 0
2. House	- - - - -	1 B	5 0	21 0	7 0
3. House	- - - - -	1 B+	22 0	21 0	22 0
4. House	- - - - -	1 B+	22 0	22 0	8 0
5. House	- - - - -	1 B	14 0	40 0	24 0
6. House	- - - - -	1 B+	22 0	12 0	0 0
7. House	- - - - -	1 B+	24 0	24 0	18 0
8. House	- - - - -	1 B+	24 0	50 0	24 0
9. House	- - - - -	1 B	5 0	16 0	13 0
10. House	- - - - -	1 B	5 0	20 0	12 0
11. House	- - - - -	1 B	0 0	42 0	4 0
12. House	- - - - -	1 B	14 0	18 0	12 0
13. House	- - - - -	1 B	15 0	28 0	10 0
14. House	- - - - -	1 B—	14 0	38 0	10 0
15. House	- - - - -	1 C+	14 0	11 0	10 0
16. House	- - - - -	1 C	5 6	0 0	0 0
17. House	- - - - -	1 B	14 0	48 0	17 0
18. House	- - - - -	1 B+	24 0	50 0	21 0
19. House	- - - - -	1 C+	8 0	14 0	10 0
20. Office	- - - - -	1 B—	13 0	21 0	15 0
21. Office	- - - - -	1 B—	13 0	21 0	18 0
22. Office	- - - - -	1 B—	8 0	12 0	10 0
23. Office	- - - - -	1 B	13 0	25 0	11 0
24. Chapel	- - - - -	1 B+	8 0	40 0	21 0
25. Panch	- - - - -	2 B	8 0	10 0	8 0
Farm Yard Offices.					
Station	- - - - -	1 B	17 0	122 0	18 0
Car-house	- - - - -	2 B—	7 0	26 0	18 0
Forge	- - - - -	1 B	0 0	9 0	10 0
Forge	- - - - -	1 B	4 0	20 0	13 0
Cow Stalls	- - - - -	1 B	8 0	100 0	23 0
Storeroom	- - - - -	1 B	11 8	29 0	10 0
Office in Garden	- - - - -	1 B	7 0	24 0	15 0
Office	- - - - -	1 B	7 0	13 0	15 0
Office	- - - - -	1 B—	13 0	28 0	13 0
Summerhouse	- - - - -	1 B+	16 0	Diameter	12 0
Defect Chapel (except)	- - - - -	-	-	-	-
Deduct from 25 first House for Apartment rendered useless by additional Buildings, 4s. per £	- - - - -	-	-	-	-
TOTAL value of House and Office	- - - - -	-	-	-	-
Grimes Grady—House and Garden:					
House (old Kennel)	- - - - -	1 C+	13 0	38 0	10 0
Shed	- - - - -	1 C+	5 0	20 0	8 0

HOUSE BOOK.

of Darrynane More.

Number of Messuies.	Rate per Messuie.	Amount.	Observations, Measurements of Gardens, &c., &c.
	s. d.	£. s. d.	
18	- 3½	- 5 8	
14	- 3½	- 4 1	
40	- 11½	2 5 -	
17	1 -½	- 17 8	
26	- 8	3 4 -	
10	1 -½	- 10 5	
45	1 1	9 6 7	
150	1 1	6 10 -	
25	- 3½	- 5 11	
24	- 3½	- 6 8	
18	- 3½	- 7 4	
18	- 8	- 12 -	
43	- 3½	1 10 5	
52	- 7½	1 11 5	
17	- 6½	- 9 9	
5	- 5	- - 10	
41	- 8	9 14 -	
107	1 1	5 15 11	
24	- 4	- 8 -	
31	- 3½	- 8 4	
37	- 3½	- 10 -	
19	- 2½	- 2 9	
27	- 3½	- 6 5	
		31 13 8	
07	- 3½	2 4 5	
8	- 4½	- 9 10	
239	- 4½	4 0 8	
65	- 1½	- 8 1	
9	- 1½	- 1 4	
37	- 1½	- 5 6	
230	- 2½	9 7 11	
60	- 2½	- 10 5	
37	- 8	- 6 9	
20	- 2	- 3 4	
37	- 3½	- 10 -	
12	- 5	- 5 -	
		45 8 3	
-	-	2 7 3	
		41 1 -	
-	-	8 6 6	
-	-	£. 54 14 4	
79	- 6½	1 17 8	
17	- 1½	- 1 8	
		£. 1 10 0	

DARRYNANE ABBEY.



A considerable deduction should be made from all the interior portions of the dwelling-houses, as many of the apartments are darkened, and some of them rendered useless, by the new buildings.



FORM OF

Town of Killybeg.

Parish of

Barony of

High-street.

No.	Name and Description.	Quality Letter.	Height.	Length.	Breadth.	No. of Houses.	Rate per Measure.	Amount of Taxes.	Area of Garden.	Value of Garden or Yard.
			Ft. in.	Ft. in.	Ft. in.		s. d.	£ s. d.	A. R. P.	£ s. d.
Let 1.	Daniel Mahony.									
1	House, office, and yard.									
	House and shop - - -	1 B	37 6	64 0	23 0	78	1 1	4 4 6		
	House Return - - -	1 B	37 6	30 0	22 0	95	- 11 1	3 4 7		
	Office - ditto - - -	1 B	19 0	26 0	8 0	10	- 0 1	- 8 8		
	Ditto - ditto - - -	1 B	10 0	26 0	9 0	4	- 6	- 2 -		
	Kitchen - - - - -	1 B	14 8	14 0	15 0	21	- 7 1	- 13 1		
	Office (bakery) - - -	1 B	14 8	16 0	15 0	22	- 3 1	- 8 10		
	Ditto - - - - -	1 B	7 0	0 0	5 0	4	- 2	- 8		
	Addition to bakery -	1 B	7 0	20 0	15 0	45	- 2	- 7 2		
	Sheds - - - - -							- 2 -		
	Stable - - - - -	2 B	10 0	16 0	17 0	30	- 2 1	- 6 3		
								0 15 0		
	Richard Murphy.									
	House, yard, and small garden.									
	House - - - - -	1 C+	17 6	10 0	25 0	31	- 7 1	1 - -		
	Return - - - - -	1 B	6 0	0 0	16 0	15	- 8 1	- 4 8		
	Office - - - - -	1 C	6 0	14 0	17 0	34	- 1	- 2 -		
	Ditto - - - - -	1 C	6 0	10 0	5 0	5	- 1 1	- 6		
	Old office - - - - -							- 2 -		
	Part of adjoining house -	1 C+	17 6	0 0	24 0	21	- 7 1	- 13 6		
	Distant shop - - -	1 C+	8 6	0 0	23 0	21	- 4	2 2 8		
								- 7 -		
								1 15 8		
	Mary McLaughlin.									
	House - - - - -									
	Shop - - - - -	1 C+	8 6	0 0	23 0	21	- 4	- 7 -		
	Return - - - - -	1 C	20 0	8 0	17 0	15	- 0 1	- 6 0		
								- 15 0		
	John McHugh.									
	House, yard, and garden.									
	House - - - - -	1 C+	10 0	39 6	22 0	69	- 8	1 - 5	0 0 10	- 5 -
	Add $\frac{1}{2}$ for good repair -							- 2 7		
								1 5 -		
	Constabulary Force.									
	Barrack, office, yard, and garden.									
	House - - - - -	1 C+	36 0	25 0	22 0	55	- 10	9 5 10	6 0 20	- 15 -
	Return - - - - -	1 C+	25 0	17 8	15 6	37	- 10	1 2 0		
	Ditto - - - - -	1 B+	24 0	15 0	29 0	39	1 1	1 11 5		
	Office - - - - -	1 B+	12 6	20 0	16 0	26	- 4	- 6 8		
	Ditto - - - - -	1 B+	8 0	16 6	16 0	21	- 2 1	- 4 0		
	Gateway (distant from 1st item) - - - - -	1 C+	14 0	6 0	22 0	17	- 8 1	5 15 8		
								- 9 9		
	Add $\frac{1}{2}$ on 1st and 2nd items, for stability -							5 4 -		
								- 7 4		
								5 11 4		

TOWN BOOK.

Kilgarney.

Townland of Kilgarney.

Magunishy.

Gross Taxable Amount, with Multiplier.	Value for Poll-tax.	Yearly Rent.	Valuer's Estimate.	Immediate Lessee.	Observations.
<div>£ s. d.</div> <div>Good front - - - 4 4 6</div> <div>Multiplier, 2½</div> <div>14 1 8</div> <div>Rear and office - - - 5 11 3</div> <div>Multiplier, 2</div> <div>11 2 6</div> <div>£ 25 4 2</div>	<div>£ s. d.</div> <div>- - -</div> <div>- - -</div> <div>- - -</div> <div>26 - -</div>	<div>£ s. d.</div> <div>40 - -</div> <div>in 1851.</div> <div>- - -</div> <div>- - -</div>	<div>£ s. d.</div> <div>Two shops, good situation, 25 - -</div> <div>to 50 - -</div> <div>- - -</div>	Christopher Conway -	Has back gateway to yard. Built some offices lately, and otherwise improved the concern.
<div>£ s. d.</div> <div>Front house - - - 1 - -</div> <div>Multiplier, 5½</div> <div>7 5 9</div> <div>Rear and office - - - 9 2</div> <div>Multiplier, 2</div> <div>- 18 4</div> <div>8 4 1</div> <div>Small garden - - - 3 6</div> <div>£ 8 7 7</div>	<div>£ s. d.</div> <div>- - -</div> <div>- - -</div> <div>- - -</div> <div>8 - -</div>	<div>£ s. d.</div> <div>- - -</div> <div>- - -</div> <div>- - -</div> <div>- - -</div>	<div>£ s. d.</div> <div>- - -</div> <div>- - -</div> <div>- - -</div> <div>- - -</div>	Walter W. Murphy -	Tenant has the portion of No. 4, which is over the shop.
<div>£ s. d.</div> <div>Front house - - - 7 - -</div> <div>Multiplier, 8½</div> <div>2 14 4</div> <div>Rear - - - - 6 9</div> <div>Multiplier, 2</div> <div>- 13 6</div> <div>£ 3 11 10</div>	<div>£ s. d.</div> <div>- - -</div> <div>- - -</div> <div>- - -</div> <div>3 - -</div>	<div>£ s. d.</div> <div>- 3 -</div> <div>per week.</div> <div>- - -</div> <div>- - -</div>	<div>£ s. d.</div> <div>2 10 -</div> <div>or</div> <div>5 - -</div> <div>- - -</div>	- - - -	This shop is the firm which has been de- ducted from No. 3.
<div>£ s. d.</div> <div>House - - - - 1 3 -</div> <div>Multiplier, 5½</div> <div>£ 3 17 -</div>	<div>£ s. d.</div> <div>- - -</div> <div>- - -</div> <div>3 15 -</div>	<div>£ s. d.</div> <div>6 - -</div> <div>- - -</div>	<div>£ s. d.</div> <div>3 10 -</div> <div>- - -</div>	Timothy Healy -	Old roof and walls, but in very good repair.
<div>£ s. d.</div> <div>Front + ½, after deduction for gateway - - - 2 1 3</div> <div>Multiplier, 2½</div> <div>5 13 1</div> <div>Rear and office - - - 3 10 1</div> <div>Multiplier, 2½</div> <div>7 2 -</div> <div>13 1 -</div> <div>Add for good yard and gate-way - - - 1 - -</div> <div>£ 14 1 -</div>	<div>£ s. d.</div> <div>- - -</div> <div>- - -</div> <div>- - -</div> <div>14 - -</div>	<div>£ s. d.</div> <div>24 - -</div> <div>Some moderate rent for a barrack.</div> <div>- - -</div>	<div>£ s. d.</div> <div>14 - -</div> <div>- - -</div>	John O'Brien -	To be accepted.

TABLE 100: The monthly, the annual, Value at Risk in the European

Literature History—Wills finds with Rosen, as Pynchon and Lewis discuss,

[illegible]

TABLES for ascertaining the Annual Value of Houses in the Country—continued.

II.—THATCHED HOUSES,—Brick or Stone Walls, Built with Lime Mortar.

Height	A+	A	A—	B+	B	B—	C+	C	C—	Height.	A+	A	A—	B+	B	B—	C+	C	C—
ft. ins.		d.	d.	d.	d.	d.	d.	d.	d.	ft. ins.		d.	d.	d.	d.	d.	d.	d.	d.
6 0	—	4½	3½	3½	3½	2½	2½	1½	1	11 0	—	7½	6½	6½	6½	4½	4½	3½	3
3	—	4½	4	3½	3½	2½	2½	1½	1	9	—	7½	6½	6½	5½	5	4½	3½	3
6	—	4½	4	3½	3½	3	2½	1½	1½	6	—	7½	7	6½	5½	5	4½	3½	3
9	—	4½	4½	4	3½	3	2½	1½	1½	0	—	7½	7½	6½	6	5	4½	3	3
7 0	—	5	4½	4	3½	3½	3½	2	1½	12 0	—	7½	7½	6½	6	5½	4½	3	3½
3	—	5	4½	4½	3½	3½	3	2	1½	6	—	8	7½	6½	6½	5½	4½	3½	3½
6	—	5½	4½	4½	4	3½	3	2	1½	13 0	—	8½	7½	7	6½	5½	5	3½	3½
9	—	5½	5	4½	4	3½	3½	2	1½	6	—	8½	7½	7½	6½	5½	5	3½	3½
8 0	—	5½	5	4½	4½	3½	3½	2	1½	14 0	—	8½	8	7½	6½	5½	5½	3½	3½
6	—	5½	5½	4½	4½	3½	3½	2½	1½	15 0	—	9½	8½	8	7½	6	5½	3½	3½
9	—	6	5½	5	4½	4	3½	2½	1½	6	—	9½	8½	8½	7½	6½	5½	3½	3½
9 0	—	6	5½	5	4½	4	3½	2½	1½	16 0	—	10	9	8½	7½	6½	5½	3½	3½
3	—	6½	5½	5½	4½	4	3½	2½	1½	0	—	10½	9½	8½	8	6½	6	3½	3½
6	—	6½	6½	5½	4½	4	3½	2½	1½	6	—	10½	9½	9	8	6½	6	4	3½
9	—	6½	6	5½	5	4½	3½	2½	1½	18 0	—	10½	10	9½	8½	7	6½	4	3
10 0	—	6½	6½	5½	5	4½	4	3½	1½	0	—	11	10½	9½	8½	7½	6½	4½	3
3	—	6½	6½	5½	5½	4½	4	3½	1½	19 0	—	11½	10½	9½	8½	7½	6½	4½	3
6	—	7	6½	6	5½	4½	4	3½	2	6	—	11½	10½	9½	8½	7½	6½	4½	3½
9	—	7½	6½	6	5½	4½	4½	3½	2	20 0	—	11½	10½	10	9	7½	6½	4½	3½

III.—THATCHED HOUSES,—Puddle Mortar Walls; Dry Walls, Pointed; Mud Walls of a good kind.

Height.	A+	A	A—	B+	B	B—	C+	C	C—	Height.	A+	A	A—	B+	B	B—	C+	C	C—
ft. ins.			d.	d.	d.	d.	d.	d.	d.	ft. ins.			d.	d.	d.	d.	d.	d.	d.
6 0	—	—	3	2½	2½	2½	2	1½	—½	11 0	—	—	5½	5	4½	4	3½	3½	1½
3	—	—	3½	3	2½	2½	2	1½	—½	9	—	—	5½	5	4½	4	3½	3½	1½
6	—	—	3½	3	2½	2½	2	1½	—½	6	—	—	5½	5½	5	4	3½	3½	1½
9	—	—	3½	3½	3	2½	2	1½	—½	9	—	—	5½	5½	5	4	3½	3½	1½
7 0	—	—	3½	3½	3	2½	2½	1½	—½	12 0	—	—	5½	5½	5½	4½	3½	3½	1½
3	—	—	3½	3½	3½	2½	2½	1½	—½	6	—	—	6	5½	5½	4½	3½	3½	1½
6	—	—	3½	3½	3½	2½	2½	1½	1	13 0	—	—	6	5½	5½	4½	3½	3½	1½
9	—	—	3½	3½	3½	2½	2½	1½	1	6	—	—	6½	6	5½	4½	4	3½	1½
8 0	—	—	4	3½	3½	3	2½	1½	1	14 0	—	—	6½	6	5½	4½	4	3½	1½
3	—	—	4	3½	3½	3	2½	1½	1	6	—	—	6½	6½	6	5	4	3½	1½
6	—	—	4½	4	3½	3½	2½	1½	1	15 0	—	—	6½	6½	6	5	4½	3	1½
9	—	—	4½	4	3½	3½	2½	1½	1	0	—	—	7	6½	6½	5½	4½	3	1½
9 0	—	—	4½	4	3½	3½	2½	1½	1	16 0	—	—	7½	6½	6½	5½	4½	3	1½
3	—	—	4½	4½	4	3½	2½	2	1	6	—	—	7½	6½	6½	5½	4½	3½	1½
6	—	—	4½	4½	4	3½	2½	2	1	17 0	—	—	7½	7	6½	5½	4½	3½	2
9	—	—	4½	4½	4	3½	2½	2	1	6	—	—	7½	7½	6½	5½	4½	3½	2
10 0	—	—	4½	4½	4½	3½	3	2	1½	18 0	—	—	7½	7½	7	6	5	3½	2
3	—	—	5	4½	4½	3½	3	2½	1½	6	—	—	8	7½	7	6	5	3½	2
6	—	—	5	4½	4½	3½	3	2½	1½	19 0	—	—	8½	7½	7½	6½	5	3½	2
9	—	—	5½	4½	4½	3½	3½	2½	1½	0	—	—	8½	7½	7½	6½	5½	3½	2
										20 0	—	—	8½	8	7½	6½	5½	3½	2

IV.—BASEMENT STORIES,—of Dwelling Houses, or Cellars, used as Dwellings.

Height.	A +	A	A—	B +	B	B—	C +	C	C—
Height.	A.	A.	A.	A.	A.	A.	A.	A.	A.
5 0	24	24	24	24	24	24	24	24	24
3	24	24	24	24	24	24	24	24	24
6	3	24	24	24	24	24	24	24	24
9	3	3	24	24	24	24	24	24	24
7 0	24	3	24	24	24	24	24	24	24
3	24	3	3	24	24	24	24	24	24
6	24	24	3	24	24	24	24	24	24
9	24	24	3	24	24	24	24	24	24
8 0	24	24	24	3	24	24	24	24	24
3	24	24	24	3	24	24	24	24	24
6	4	24	24	3	24	24	24	24	24
9	4	24	24	24	3	24	24	24	24
9 0	44	4	24	24	3	24	24	24	24
3	44	4	24	24	3	24	24	24	24
6	44	4	24	24	24	24	24	24	24
9	44	44	4	24	24	24	24	24	24
10 0	44	44	4	24	24	24	24	24	24
3	44	44	4	24	24	24	24	24	24
6	5	44	44	24	24	24	24	24	24
9	5	44	44	4	24	24	24	24	24
11 0	5	44	44	4	24	24	24	24	24

OFFICES.

THE Rate per Square for Offices of the I, II, III, and IV. Classes, is Half that supplied in the above Tables: Offices of the V. Class have the Rate per Square as follows:

V.—OFFICES THATCHED, with Dry Stone Walls.

Height.	A +	A	A—	B +	B	B—	C +	C	C—	Height.	A +	A	A—	B +	B	B—	C +	C	C—
Height.	A.	A.	A.	A.	A.	A.	A.	A.	A.	Height.	A.	A.	A.	A.	A.	A.	A.	A.	A.
5 0	—	—	24	24	24	24	24	24	24	5 0	—	—	24	24	24	24	24	24	24
3	—	—	24	24	24	24	24	24	24	3	—	—	24	24	24	24	24	24	24
6	—	—	24	24	24	24	24	24	24	6	—	—	24	24	24	24	24	24	24
9	—	—	24	24	24	24	24	24	24	9	—	—	24	24	24	24	24	24	24
4 0	—	—	24	24	24	24	24	24	24	4 0	—	—	24	24	24	24	24	24	24
3	—	—	24	24	24	24	24	24	24	3	—	—	24	24	24	24	24	24	24
6	—	—	24	24	24	24	24	24	24	6	—	—	24	24	24	24	24	24	24
9	—	—	24	24	24	24	24	24	24	9	—	—	24	24	24	24	24	24	24
7 0	—	—	24	24	24	24	24	24	24	7 0	—	—	24	24	24	24	24	24	24
3	—	—	24	24	24	24	24	24	24	3	—	—	24	24	24	24	24	24	24
6	—	—	24	24	24	24	24	24	24	6	—	—	24	24	24	24	24	24	24
9	—	—	24	24	24	24	24	24	24	9	—	—	24	24	24	24	24	24	24
8 0	—	—	24	24	24	24	24	24	24	8 0	—	—	24	24	24	24	24	24	24
3	—	—	24	24	24	24	24	24	24	3	—	—	24	24	24	24	24	24	24
6	—	—	24	24	24	24	24	24	24	6	—	—	24	24	24	24	24	24	24
9	—	—	24	24	24	24	24	24	24	9	—	—	24	24	24	24	24	24	24
10 0	—	—	24	24	24	24	24	24	24	10 0	—	—	24	24	24	24	24	24	24
3	—	—	24	24	24	24	24	24	24	3	—	—	24	24	24	24	24	24	24
6	—	—	24	24	24	24	24	24	24	6	—	—	24	24	24	24	24	24	24
9	—	—	24	24	24	24	24	24	24	9	—	—	24	24	24	24	24	24	24
11 0	—	—	24	24	24	24	24	24	24	11 0	—	—	24	24	24	24	24	24	24

HOUSES IN TOWNS.

TABLES for ascertaining, by Inspection, the relative Value of any portion of a Building (nine square feet, or one yard), and of any height, from I. to V. Stories.

SIGNIFICATION OF THE LETTERS

FIRST CLASS	-	A +	Half or ornamented with cut stone, of superior solidity and finish.
	-	A	Very substantial building and finish, without cut stone ornament.
	-	A -	Ordinary building and finish, or either of the above, when built 20 or 30 years.
SECOND CLASS	-	B +	Medium, in sound order, and in good repair.
	-	B	Medium, slightly decayed, but in repair.
	-	B -	Medium, deteriorated by age, and not in good repair.
THIRD CLASS	-	C +	Old, but in repair.
	-	C	Old, and out of repair.
	-	C -	Old, and dilapidated—scarcely habitable.

TABLE PRICES FOR HOUSES, AS DWELLINGS, SLATED.

Stories.	FIRST CLASS.			SECOND CLASS.			THIRD CLASS.		
	A +	A	A -	B +	B	B -	C +	C	C -
I.	1 6	1 5	1 4	1 2	1 -	- 10	- 8	- 6	- 4
II.	2 4	2 4	2 2	2 -	1 9	1 6	1 3	1 -	- 6
III.	3 -	2 10	2 6	2 6	2 3	2 -	1 9	1 4	- 10
IV.	3 4	3 3	3 -	2 9	2 6	2 4	2 -	1 7	1 -
V.	3 7	3 6	3 3	3 -	2 9	2 6	2 2	1 9	1 1

BASEMENTS AS DWELLINGS.

- 10	- 9	- 8	- 7	- 6	- 5	- 4	- 3	- 2
------	-----	-----	-----	-----	-----	-----	-----	-----

TABLE PRICES FOR OFFICES, SLATED.

Stories.	FIRST CLASS.			SECOND CLASS.			THIRD CLASS.		
	A +	A	A -	B +	B	B -	C +	C	C -
I.	- 2	- 3½	- 5	- 7	- 6	- 5	- 4	- 3	- 2
II.	1 3	1 2	1 1	1 -	- 10	- 8	- 6	- 5	- 4
III.	1 6	1 5	1 4	1 3	1 -	- 10	- 8	- 6	- 5
IV.	1 8	1 7	1 6	1 4	1 3	1 -	- 9	- 7	- 5½
V.	1 9	1 6	1 7	1 6	1 4	1 1	- 10	- 8	- 6

CELLARS AS OFFICES.

- 6	- 5	- 5	- 4	- 3½	- 3	- 2	- 1½	- 1
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TABLE No. 1.

FOR REDUCING GROSS YEARLY AND QUARTERLY RENTS TO NET ANNUAL VALUE.

The Landlord paying all Repairs and Insurance.

Yearly Rents.	FIRST CLASS.		SECOND CLASS.				THIRD CLASS.		
	2s. per R. A + A.	3s. 6d. A—	2s. 6d. B +	4s. B	4s. 6d. B—	4s. 6d. C +	5s. 6d. C	6s. 6d. C—	
	Net Annual Value.	Net Annual Value.	Net Annual Value.	Net Annual Value.	Net Annual Value.	Net Annual Value.	Net Annual Value.	Net Annual Value.	
R. s. d.	R. s. d.	R. s. d.	R. s. d.	R. s. d.	R. s. d.	R. s. d.	R. s. d.	R. s. d.	
1 — —	— 17 —	— 16 6	— 16 6	— 16 —	— 16 6	— 15 3	— 14 6	— 13 6	
2 — —	1 14 —	1 13 —	1 13 —	1 12 —	1 11 —	1 11 —	1 9 —	1 7 —	
3 — —	2 11 —	2 9 6	2 9 6	2 8 —	2 6 6	2 6 6	2 3 6	2 — 6	
4 — —	3 6 —	3 6 —	3 6 —	3 4 —	3 3 —	3 2 —	2 13 —	2 14 —	
5 — —	4 6 —	4 2 6	4 2 6	4 — —	3 17 6	3 17 6	3 13 6	3 7 6	
6 — —	5 2 —	4 19 —	4 19 —	4 16 —	4 13 —	4 13 —	4 7 —	4 1 —	
7 — —	5 19 —	5 15 6	5 15 6	5 13 —	5 6 6	5 8 6	5 1 6	4 14 6	
8 — —	6 16 —	6 12 —	6 12 —	6 8 —	6 4 —	6 4 —	5 16 —	5 3 —	
9 — —	7 13 —	7 8 6	7 8 6	7 4 —	6 19 6	6 13 6	6 10 6	6 1 6	
10 — —	8 10 —	8 6 —	8 6 —	8 — —	7 15 —	7 15 —	7 5 —	6 15 —	
11 — —	9 7 —	9 1 6	9 1 6	8 16 —	8 10 6	8 13 6	7 19 6	7 8 6	
12 — —	10 4 —	9 16 —	9 13 —	9 12 —	9 6 —	9 6 —	8 14 —	8 3 —	
13 — —	11 1 —	10 14 6	10 14 6	10 6 —	10 1 6	10 1 6	9 8 6	8 15 6	
14 — —	11 10 —	11 11 —	11 11 —	11 4 —	10 17 —	10 27 —	10 3 —	9 9 —	
15 — —	12 15 —	12 7 6	12 7 6	12 — —	11 12 6	11 12 6	10 17 6	10 2 6	
16 — —	13 12 —	13 4 —	13 4 —	13 14 —	12 3 —	12 3 —	11 12 —	10 10 —	
17 — —	14 9 —	13 — 6	14 — 6	13 12 —	13 3 6	13 3 6	12 4 6	11 9 6	
18 — —	15 4 —	14 17 —	14 17 —	14 8 —	13 19 —	13 19 —	13 1 —	12 3 —	
19 — —	16 3 —	15 13 6	15 13 6	15 4 —	14 14 6	14 14 6	14 13 6	13 16 6	
20 — —	17 — —	16 10 —	16 10 —	16 — —	15 10 —	15 10 —	14 10 —	13 19 —	
25 — —	21 3 —	20 12 6	20 12 6	20 — —	19 7 6	19 7 6	18 2 6	16 17 6	
30 — —	25 10 —	24 15 —	24 15 —	24 — —	23 5 —	23 5 —	21 15 —	20 5 —	
35 — —	29 15 —	28 17 6	28 17 6	28 — —	27 2 6	27 2 6	25 7 6	23 12 6	
40 — —	34 — —	33 — —	33 — —	33 — —	31 — —	31 — —	29 — —	27 — —	
45 — —	38 6 —	37 3 6	37 3 6	38 — —	34 17 6	34 17 6	32 12 6	30 7 6	
50 — —	42 10 —	41 5 —	41 5 —	40 — —	38 15 —	38 15 —	36 3 —	33 16 —	
55 — —	46 15 —	45 7 6	45 7 6	46 — —	42 12 6	42 12 6	39 17 6	37 2 6	
60 — —	51 — —	49 10 —	49 10 —	49 — —	46 10 —	46 10 —	43 10 —	40 10 —	
65 — —	55 5 —	53 12 6	53 12 6	55 — —	50 7 6	50 7 6	47 2 6	43 17 6	
70 — —	59 10 —	57 16 —	57 16 —	58 — —	54 5 —	54 5 —	50 15 —	47 5 —	
80 — —	66 — —	64 — —	66 — —	64 — —	62 — —	62 — —	58 — —	54 — —	
90 — —	73 10 —	71 5 —	71 5 —	72 — —	69 15 —	69 15 —	66 5 —	60 16 —	
100 — —	85 — —	82 10 —	82 10 —	80 — —	77 10 —	77 10 —	72 10 —	67 16 —	

TABLE No. 2.

FOR REDUCING GROSS YEARLY AND QUARTERLY RENTS TO NET ANNUAL VALUE.

The Landlord paying all Repairs, Insurance, and Taxes.

Yearly Rents.	FIRST CLASS.		SECOND CLASS.			THIRD CLASS.		
	$\frac{1}{2}$ s. per s. A + A	7 s. 6 d. A —	8 s. B +	8 s. B	8 s. 6 d. B —	9 s. 6 d. C +	9 s. 6 d. C	10 s. 6 d. C —
	Net Annual Value.	Net Annual Value.	Net Annual Value.	Net Annual Value.	Net Annual Value.	Net Annual Value.	Net Annual Value.	Net Annual Value.
s. s. d.	s. s. d.	s. s. d.	s. s. d.	s. s. d.	s. s. d.	s. s. d.	s. s. d.	s. s. d.
1 - -	- 12 -	- 12 6	- 12 -	- 12 -	- 11 6	- 11 6	- 10 6	- 9 6
2 - -	1 0 -	1 3 -	1 4 -	1 4 -	1 5 -	1 6 -	1 1 -	- 10 -
3 - -	1 19 -	1 17 6	1 16 -	1 18 -	1 14 6	1 14 6	1 11 6	1 6 6
4 - -	2 12 -	2 10 -	2 8 -	2 8 -	2 6 -	2 6 -	2 2 -	1 16 -
5 - -	2 5 -	2 2 6	2 - -	2 - -	2 17 6	2 17 6	2 12 6	2 7 6
6 - -	3 18 -	3 15 -	3 12 -	3 12 -	3 9 -	3 9 -	3 5 -	3 17 -
7 - -	4 11 -	4 7 6	4 4 -	4 4 -	4 - 6	4 - 6	3 12 6	3 6 6
8 - -	5 4 -	5 - -	4 16 -	4 16 -	4 12 -	4 12 -	4 4 -	3 16 -
9 - -	5 17 -	5 12 6	5 8 -	5 8 -	5 3 6	5 3 6	4 14 6	4 8 6
10 - -	6 10 -	6 6 -	6 - -	6 - -	5 18 -	5 18 -	5 5 -	4 16 -
11 - -	7 3 -	6 17 6	6 12 -	6 12 -	6 8 6	6 6 6	5 16 6	5 4 6
12 - -	7 16 -	7 10 -	7 4 -	7 4 -	6 16 -	6 18 -	6 6 -	5 14 -
13 - -	8 9 -	8 2 6	7 18 -	7 18 -	7 9 6	7 9 6	6 16 6	6 8 6
14 - -	9 2 -	8 15 -	8 8 -	8 8 -	8 1 -	8 1 -	7 7 -	6 18 -
15 - -	9 15 -	9 7 6	9 - -	9 - -	8 12 6	8 12 6	7 17 6	7 2 6
16 - -	10 8 -	10 - -	9 12 -	9 12 -	9 4 -	9 4 -	8 8 -	7 12 -
17 - -	11 1 -	10 12 6	10 4 -	10 4 -	9 16 6	9 16 6	8 18 6	8 1 6
18 - -	11 14 -	11 3 -	10 16 -	10 16 -	10 7 -	10 7 -	9 3 -	8 11 -
19 - -	12 7 -	11 17 6	11 8 -	11 8 -	10 16 6	10 18 6	9 12 6	9 - 6
20 - -	13 - -	12 10 -	12 - -	12 - -	11 10 -	11 10 -	10 10 -	9 10 -
25 - -	18 6 -	15 12 6	15 - -	15 - -	14 7 6	14 7 8	13 2 6	11 17 6
30 - -	23 10 -	18 15 -	18 - -	18 - -	17 6 -	17 5 -	16 16 -	14 6 -
35 - -	28 15 -	21 17 6	21 - -	21 - -	20 3 6	20 3 6	18 7 6	16 12 6
40 - -	33 - -	25 - -	24 - -	24 - -	23 - -	23 - -	21 - -	19 - -
45 - -	38 5 -	28 2 6	27 - -	27 - -	25 17 6	25 17 6	23 13 6	21 7 6
50 - -	43 10 -	31 5 -	30 - -	30 - -	28 15 -	28 16 -	26 5 -	23 15 -
55 - -	48 15 -	34 7 6	33 - -	33 - -	31 12 6	31 12 6	28 17 6	26 3 6
60 - -	53 - -	37 10 -	36 - -	36 - -	34 10 -	34 10 -	31 10 -	28 10 -
65 - -	58 5 -	40 12 6	39 - -	39 - -	37 7 6	37 7 6	34 2 6	30 17 6
70 - -	63 10 -	43 15 -	42 - -	42 - -	40 5 -	40 6 -	36 15 -	33 6 -
75 - -	68 - -	46 - -	45 - -	45 - -	43 - -	43 - -	39 - -	36 - -
80 - -	73 10 -	49 5 -	48 - -	48 - -	46 18 -	46 15 -	42 5 -	42 16 -
85 - -	78 - -	52 10 -	51 - -	51 - -	49 10 -	49 10 -	45 10 -	45 10 -
90 - -	83 - -	55 - -	54 - -	54 - -	52 10 -	52 10 -	48 10 -	48 10 -
95 - -	88 - -	58 - -	57 - -	57 - -	55 10 -	55 10 -	51 10 -	51 10 -
100 - -	93 - -	61 - -	60 - -	60 - -	58 10 -	58 10 -	54 10 -	54 10 -

TABLE No. 3.

FOR REDUCING GROSS WEEKLY RENTS TO NET ANNUAL VALUE.

*The Landlord paying all Repairs, Insurance, and Taxes.**(Deduct from 10s. to 11s. 6d. for Poor.)*

Rents per Week.	Amount per Annum.	FIRST CLASS.	SECOND CLASS.				THIRD CLASS.		
		A + A A—	B +	B	B—		C +	C	C—
		Net Annual Value.	Net Annual Value.	Net Annual Value.	Net Annual Value.		Net Annual Value.	Net Annual Value.	Net Annual Value.
1 s. d.	1 s. d.	1 s. d.	1 s. d.	1 s. d.	1 s. d.	1 s. d.	1 s. d.	1 s. d.	1 s. d.
1 -	5 12 -	1 10 -	1 6 -	1 3 -	1 - -	1 - -	1 - -	1 - -	1 - -
1 2	5 3 -	1 15 -	1 10 -	1 10 -	1 5 -	1 5 -	1 - -	1 - -	1 - -
1 4	5 10 -	2 - -	1 15 -	1 15 -	1 10 -	1 10 -	1 5 -	1 - -	1 - -
1 6	5 11 -	2 5 -	2 - -	2 - -	1 15 -	1 15 -	1 10 -	1 5 -	1 5 -
2 -	6 4 -	2 10 -	2 5 -	2 5 -	2 - -	2 - -	1 15 -	1 10 -	1 10 -
2 4	6 10 -	3 5 -	3 - -	3 - -	2 10 -	2 10 -	2 5 -	2 - -	2 - -
2 6	7 16 -	3 15 -	3 10 -	3 10 -	3 - -	3 - -	2 15 -	2 10 -	2 10 -
3 0	8 2 -	4 10 -	4 - -	4 - -	3 10 -	3 10 -	3 5 -	3 15 -	3 15 -
4 -	10 8 -	5 5 -	4 15 -	4 10 -	4 - -	4 - -	4 15 -	4 10 -	4 10 -
4 6	11 14 -	6 - -	5 10 -	5 - -	4 10 -	4 10 -	5 - -	4 10 -	4 10 -
5 -	13 - -	6 10 -	6 - -	6 10 -	5 10 -	5 10 -	5 - -	4 10 -	4 - -
5 6	14 6 -	7 - -	6 10 -	6 10 -	6 - -	6 10 -	5 - -	4 10 -	4 10 -
6 -	15 12 -	8 - -	7 10 -	7 - -	6 10 -	6 - -	6 10 -	5 - -	5 - -
6 6	16 18 -	8 10 -	8 - -	7 10 -	7 - -	6 10 -	6 - -	5 10 -	5 10 -
7 -	18 4 -	9 - -	8 10 -	8 - -	7 10 -	7 - -	6 10 -	5 - -	5 - -
7 6	19 10 -	9 10 -	9 - -	8 10 -	8 - -	7 10 -	7 - -	6 10 -	6 10 -
8 -	20 16 -	10 10 -	10 - -	9 10 -	8 10 -	8 - -	7 10 -	7 - -	7 - -
8 6	22 2 -	11 - -	10 10 -	10 - -	9 - -	8 10 -	8 - -	7 10 -	7 10 -
9 -	23 8 -	11 10 -	11 - -	10 10 -	9 10 -	9 - -	8 10 -	8 - -	8 - -
9 6	24 14 -	12 - -	11 10 -	11 - -	10 - -	9 10 -	9 - -	8 10 -	8 10 -
10 -	26 - -	13 - -	12 - -	11 10 -	10 10 -	10 - -	9 10 -	9 - -	9 - -
11 -	28 12 -	14 - -	13 10 -	13 - -	12 - -	11 - -	10 - -	9 10 -	9 10 -
12 -	31 4 -	15 10 -	14 10 -	14 - -	13 - -	12 - -	11 - -	10 - -	10 - -
13 -	33 16 -	17 - -	16 - -	15 - -	14 - -	13 - -	12 - -	11 - -	11 - -
14 -	35 8 -	18 - -	17 - -	16 - -	15 - -	14 - -	13 - -	12 - -	12 - -
15 -	37 - -	20 - -	18 - -	17 - -	16 - -	15 - -	14 - -	13 - -	13 - -
16 -	41 12 -	21 - -	19 - -	18 - -	17 - -	16 - -	15 - -	14 - -	14 - -
17 -	44 4 -	22 - -	21 - -	20 - -	18 - -	17 - -	16 - -	15 - -	15 - -
18 -	45 16 -	23 - -	22 - -	20 - -	19 - -	18 - -	17 - -	16 - -	16 - -
19 -	49 8 -	24 - -	23 - -	21 - -	20 - -	19 - -	18 - -	17 - -	17 - -
20 -	53 - -	25 - -	24 - -	23 - -	23 - -	21 - -	20 - -	19 - -	19 - -

TABLES FOR ESTIMATING THE VALUE OF HOUSES—continued.

No. 2.

14 Feet Wide.	16 Feet Wide.	18 Feet Wide.	20 Feet Wide.	22 Feet Wide.	24 Feet Wide.	26 Feet Wide.	28 Feet Wide.	30 Feet Wide.	32 Feet Wide.	34 Feet Wide.	36 Feet Wide.	38 Feet Wide.	40 Feet Wide.
14	16	18	20	22	24	26	28	30	32	34	36	38	40
15	17	19	21	23	25	27	29	31	33	35	37	39	41
16	18	20	22	24	26	28	30	32	34	36	38	40	42
17	19	21	23	25	27	29	31	33	35	37	39	41	43
18	20	22	24	26	28	30	32	34	36	38	40	42	44
19	21	23	25	27	29	31	33	35	37	39	41	43	45
20	22	24	26	28	30	32	34	36	38	40	42	44	46
21	23	25	27	29	31	33	35	37	39	41	43	45	47
22	24	26	28	30	32	34	36	38	40	42	44	46	48
23	25	27	29	31	33	35	37	39	41	43	45	47	49
24	26	28	30	32	34	36	38	40	42	44	46	48	50
25	27	29	31	33	35	37	39	41	43	45	47	49	51
26	28	30	32	34	36	38	40	42	44	46	48	50	52
27	29	31	33	35	37	39	41	43	45	47	49	51	53
28	30	32	34	36	38	40	42	44	46	48	50	52	54
29	31	33	35	37	39	41	43	45	47	49	51	53	55
30	32	34	36	38	40	42	44	46	48	50	52	54	56
31	33	35	37	39	41	43	45	47	49	51	53	55	57
32	34	36	38	40	42	44	46	48	50	52	54	56	58
33	35	37	39	41	43	45	47	49	51	53	55	57	59
34	36	38	40	42	44	46	48	50	52	54	56	58	60
35	37	39	41	43	45	47	49	51	53	55	57	59	61
36	38	40	42	44	46	48	50	52	54	56	58	60	62
37	39	41	43	45	47	49	51	53	55	57	59	61	63
38	40	42	44	46	48	50	52	54	56	58	60	62	64
39	41	43	45	47	49	51	53	55	57	59	61	63	65
40	42	44	46	48	50	52	54	56	58	60	62	64	66

Note.—Half the amount found for a house will be the tabular value for an office of the same quality.

COPIES of all INSTRUCTIONS given by the COMMISSIONERS administering the LAND LAW (IRELAND) ACT, 1881, to their ASSISTANT COMMISSIONERS, with reference to the Valuation of AGRICULTURAL HOLDINGS, and of all INSTRUCTIONS given by the COMMISSIONERS or ASSISTANT COMMISSIONERS to the VALUATORS appointed by them.

THE Sub-Commissioners may hear the evidence before or after they view the holding, as in each case they deem best. They should in visiting the holding be accompanied by no more than two persons, in addition to the professional men; namely, one on behalf of the landlord, and the other the tenant, or some person on his behalf, to point out to them the localities; and the Sub-Commissioners should take care, on the occasion of visiting the holding, not to permit statements to be made in the nature of evidence bearing on the merits of the case.

Before appointing an independent valuer, pursuant to Section 48, Sub-section 4, the Sub-Commissioners shall carefully consider whether such a valuer can render substantial service in determining the question before them. If they are of opinion that upon the sworn evidence, aided by their own knowledge and experience, they can decide the question before them satisfactorily, without the report of such a valuer, they will abstain from making such appointment. And in any appointments of valuers which they may think it right to make, they will endeavour to select men of acknowledged experience. The report must of course be in writing, and should be retained by the Commissioners. It is to be remembered that, under Section 48, Sub-section 4, the expense of the report of such valuer is to be borne by the parties. The Sub-Commissioners will bear this in mind, and will ascertain beforehand at what cost the report can be obtained, and will, in their judgment, specially decide by whom, and by what means, the expense should be borne.

Mr. Godley to Mr. Grey.

Sir,

24, Upper Merrion Street, Dublin.

IN reply to your letter of the 19th instant, I am directed by the Irish Land Commissioners to say that there is no need for your coming to Dublin, and that they request you will go on with your inspections.

The Commissioners wish you, in making your valuations, to proceed as follows:

You will give your opinion of the present fair letting value of each holding, irrespective of buildings, and on the assumption that the holding is actually in the hands of the landlord, and now to be let.

You will state what buildings there are on the holding, together with their character and condition.

You will state what improvements there are on the holding other than buildings, the present condition of such improvements, the date of their execution, so far as you can judge, and what annual value they in your judgment add to the letting price of the holding.

C. G. Grey, Esq.

I am, &c.
(signed) Denis Godley.

INSTRUCTIONS given by Assistant Commissioners Greer, Baldwin, and Ross.

Dear Sir,

IN two cases, in which Mrs. Eliza Battersby is the landlady, and William John White and Hercules White are tenants, the Land Sub-Commission, No. 2, have instructed me to request that you will make a valuation of the holdings, and report the result to the Commissioners at your earliest convenience.

The landlady did not appear on the hearing of the cases, nor was she represented by counsel or solicitor; the Commissioners, therefore, are anxious to have the benefit of your experience, and they would trouble you to have particular regard to the character, extent, and present value of any improvements you may find upon the holdings. I enclose a tracing of the lands, which are not far from Antrim.

Edmund Murphy, Esq., Belfast.

Yours, &c.
(signed) J. Dowling, Sub-Registrar.

INSTRUCTIONS given by Messrs. *Reeves, O'Keefe, and Rice*, Assistant Commissioners.
Cleary v. Gascoigne.

Sir, Rathkeale, 3 December 1881.
I AM directed by the Commissioners, in reply to your telegram of this date, to request, in making your report on Mr. Cleary's farm at Ballinahinch, Knocklong,—

- (1.) You will be good enough to form your valuation of the land as it is at present with suitable house, offices, and appointments on it for such a farm.
 - (2.) To divide the land into classes, and give the value of the same per acre.
 - (3.) To give the total rent per annum you value the farm at.
 - (4.) To make your calculations of the above, supposing the farm to be free of all poor rate and county cess.
 - (5.) To make your report in writing.
 - (6.) To forward it to me in a sealed letter, without communicating the result of your valuation to either of the parties, or any one else.
- One person from each side may accompany you on the farm if you so desire it.

E. Langley Hunt, Esq.

I am, &c.,
(signed) E. M'Connell.

INSTRUCTIONS given by Messrs. *Reeves, O'Keefe, and Rice*, Assistant Commissioners.
Walshe v. Sanderson, Co. Clare.

Sir, Ennis, 23 December 1881.
I AM directed by the Commissioners to request that, in forming your estimate of the rent for Mr. Walshe's farm at Ayle, county Clare, you will be good enough to base your report on the following considerations:—

- (1.) The value of the farm, as it is at present, with suitable house, offices, and appointments for a farm of its size and character.
- (2.) What the value of the 20 acres of meadow would now be, had it not been meadowed continually for the last 15 years.
- (3.) That the farm is free of all county cess and poor rate.
- (4.) You will be good enough to make your report in writing, and forward it to me in a sealed letter, without communicating the result to either of the parties.
- (5.) You will also give sufficient notice to the landlord's and tenant's solicitors of the day on which you will be on the farm. One person on behalf of each may accompany you to point out boundaries, &c. &c., should you wish it.

Your fee for valuing the farm will be 5*l.* 5*s.*

I attach the acreage, rent, and valuation for your guidance.

To John Cullinan, Esq.,
Ennis.

I am, &c.,
(signed) E. M'Connell.

Sub-Commission, No. 6.

Estate of Col. Geo. Knox.—Cases heard at Ballyshannon, 20th February 1882, and Days following.

Instructions to Valuers.

Gentlemen,

You are requested to value, for the Sub-Commission, the farms forming part of the estate of Col. Geo. Knox, the particulars of which you will find in the Schedule hereto.

In ascertaining the value of these farms, you will please to state what, in your opinion, would be the annual sum that a tenant of ordinary capital, skill, and intelligence could afford to pay, one year with another, for the several holdings as they stand, with all their surroundings, regarding the circumstances of the holding and district; and assuming that the

the landlord had the farms in his own hands to let to a solvent tenant for a period of fifteen years.

You will, so far as is possible, value the land, having regard to its natural capabilities, and irrespective of the state of *cultivation*, good or bad, in which it happens to be at present. You will, however, include the buildings and other permanent improvements in so far as they are suitable to the several holdings, and add to the letting value thereof.

Having stated the full letting value as thus ascertained, you will please to state what annual amount ought to be deducted in each case in respect of such buildings as add to such letting value, on the assumption that such buildings are the property of the tenants.

Except so far as regards the buildings, it will not be necessary for you to inquire into the nature, extent, or cost of the improvements made either by landlord or tenant.

You will please to give your particular attention to:—

A. The meadow lands lying adjacent to and affected by the river.

B. The lands commonly known as the Murvagh which have been reclaimed from the sea:

And in valuing these lands you will please to ascertain, as accurately as possible, how far their present wet condition may be regarded as normal, and how far due to the extraordinary tide of last November; whether these lands can be relieved by any, and if so, what works at the outlet into the sea of the several watercourses which affect them; what would be the probable cost of maintaining such outlets in a proper state, and what would be the proportion of the annual cost of maintenance which ought to be deducted from each of the tenants, named in the schedule, whose lands are affected; assuming that all the tenants on Colonel Knox's estate whose lands are so affected contribute in proportion to the value of the lands so affected, and assuming also that no works of an expensive character are undertaken, and that the works at the outlet of the main drain, known as the "cut water," are confined to cleaning away the shingle, so as to afford and maintain a free passage for the water. With reference to the lands A, you will please to examine the small embankment running along the margin of the river, and alleged to have been made by the tenants, and will consider whether it adds to the letting value of the several farms adjoining the river, and, if so, what annual amount ought to be deducted from the rent of each of the tenants in respect of it.

You will please also to examine the embankment on the Murvagh alleged to have been made by Timoney and Mangun, and state (1) whether in your opinion this embankment, if maintained in proper order, would have protected the low lands of these tenants as efficiently as they are at present protected by the large embankments marked C and D, on the map; and (2), whether the construction of these latter embankments has injured the lands of these tenants by preventing the water from escaping on the fall of the tide as rapidly as it would have done if they had not been constructed.

In order to answer the queries relative to these low-lying lands it will probably be necessary for you to take a few levels.

With reference to the holding of M'Cadden in particular, you will ascertain from the maps whether it actually contains the amount which it is stated to contain, viz., 22ac. 2 rds. 28 per.

You will also please examine the acreage of M'Kinley's holding from the maps, as he thinks the amount in his originating notice is incorrect.

You will add to your report on each holding any observations which occur to you as being likely to assist the Commissioners in ascertaining a fair rent.

Messrs. Nolan and McCullagh, (signed) *Ulick Bourke*,
Valuers, &c., Londonderry and Lifford. Donegal and Derry Commission.

LETTER OF APPOINTMENT.

WE hereby appoint Mr. James Keegan to make a valuation of the farms of Mrs. Mary Shaw and Thomas Fer on the property of Lord Annally, and to report to us on the following matters:—

- 1st. The present letting value of lands, exclusive of buildings, assuming them to be in the landlord's possession.
- 2nd. The value of any buildings now upon said lands.
- 3rd. The increase, if any, in the letting value of said lands in consequence of such buildings, or any of them.

Mr. Keegan will state shortly the reasons for his valuation in each case.

(signed) *Cecil R. Roche*,
M. P. Lynch,
H. R. Morrison.

23 February 1882.

TENEMENT VALUATION (IRELAND).

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